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BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI
Sh. Narinder Kumar, Member (Judicial) & Sh. Rakesh Bali, Member (Administrative)

Appeal No : 43/ATVAT/2019

Date of Decision : 24/8/2021

M/s. Novateur Electrical & Digital System Pvt. Ltd.
A-25, 1st Floor, Mohan Co-operative Industrial Estate,
Mathura Road,
New Delhi – 110044:

..... Appellant

v.

Commissioner of Trade & Taxes, Delhi Respondent

Counsel representing Appellant : Ms. Shilpi Dewan
Counsel representing the Revenue : Sh. S.B. Jain

JUDGMENT

1. By way of present appeal, appellant has challenged order dated 9/8/2019, passed by learned Special Objection Hearing Authority, (here-in-after referred to as SOHA).
2. The matter pertains to tax period Annual 2013.
3. Vide impugned orders, learned SOHA reduced the demand as regards tax and interest, while allowing exemption to the appellant in respect of some of statutory forms i.e. C & F, Forms which were produced during hearing on objections.

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4. It may be mentioned that initially notices of default assessment of tax and interest, under Central Sales Tax Act (here-in-after referred to as the Act) were issued by the Assessing Officer on 8/3/2018.

5. In terms of order dated 23/12/2019, passed by this Tribunal, for the purpose of admission of this appeal, the appellant company is said to have deposited a sum of Rs. 14,88,384/- in terms order u/s 76(4) of DVAT Act.

6. Arguments heard on merits. File perused.

7. It may be mentioned here that in the memorandum of appeal, appellant has alleged that the original C-forms are available with the appellant and that the appellant company shall produce the same. This appeal was instituted on 1/10/2019. Admittedly, no other statutory form has been produced by the appellant company till today.

8. In the course of arguments, learned authorized representative of the appellant has challenged the impugned order as regards the interest levied by the Assessing Officer. The contention raised on behalf of the appellant is that the appellant company cannot be directed to pay interest, when the other dealer failed to supply statutory forms to the appellant.

9. Learned counsel for the Revenue has opposed the contention raised on behalf of the appellant by submitting that

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the appellant company is liable to pay interest, as assessed by the Assessing Authority and upheld by learned SOHA.

10. When we have enquired from learned Authorized Representative of the appellant as to what steps were taken by the appellant to collect remaining statutory forms from the other dealers, learned Authorized Representative submits that some steps might have been taken by the appellant company, by way of correspondence with the other dealers, but at the same time admits that no such correspondence is part of the record. No material was produced even before learned SOHA to show that such and such steps was taken by the appellant company to collect remaining statutory forms from the other dealers. In absence thereof, it cannot be said that the appellant company took any step to collect remaining statutory forms from the other dealers.

Undisputedly, the appellant company while filing return, claimed benefit on the basis of statutory forms, which were to be produced by the appellant but only some of them were produced before learned OHA and thereafter no statutory form has been produced by the appellant till today. It was for the appellant to prove his bona-fide in furnishing the return, claiming benefit on the basis of all the statutory forms, including the forms which have still not been produced. But appellant has not placed on record any document, in the form of any correspondence with the



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other parties, to suggest that the said transactions in respect of the statutory forms, which have not so far been produced, were genuine.

Therefore, we do not find any merit in the contention raised on behalf of the appellant.

11. No other argument has been advanced by the learned counsel of the appellant.

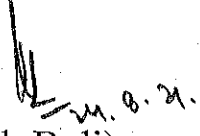
Conclusion -

12. In view of the above discussion, we find that there is no merit in the appeal or illegality or irregularity in the impugned order on the point of levy of tax and interest. Consequently, this appeal is hereby dismissed.

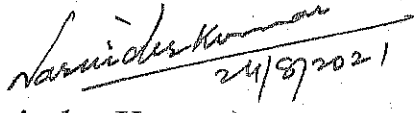
13. Copy of the order be supplied to both the parties as per rules. One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.

Date : 24/8/2021


(Rakesh Bali)
Member (A)




(Narinder Kumar)
Member (J)

Appeal No. 43/ATVAT/2019/822-829

Dated: 26/8/2021

Copy to:-

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| (1) VATO (Ward-) | (6) Dealer |
| (2) Second case file | (7) Guard File |
| (3) Govt. Counsel | (8) AC(L&J) |
| (4) Secretary (Sales Tax Bar Association) | |
| (5) PS to Member (J) for uploading the judgment on the portal of DVAT/GST, Delhi - through EDP branch. | |




REGISTRAR