

37

PS

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

Misc. A No. 43 To 46/20.

Appeal No : 182-185/ATVAT/2017

Date of Decision : 27/08/2021

M/s. Sony India Pvt. Ltd.,

A-18, Mohan Co-operative Industrial Estate,

Mathura Raod,

New Delhi – 110044.

.. Appellant - Applicant

V

Commissioner of Trade & Taxes, Delhi

..... Respondent

Counsel representing the Appellant : Sh. A. K. Bhardwaj.

Counsel representing the Revenue : Sh. C.M. Sharma.

ORDER

(on Stay Applications U/s 76(4) of DVAT Act)

1. This order is to dispose of 4 applications u/s 76 (4) of DVAT Act, 2004 filed by the dealer with prayer for entertainment of four appeals, waiving deposit of the disputed demand raised vide impugned orders.

2. Arguments heard. File perused.

Applicant Company is engaged in trading of consumer electronics and information technology products such as television,



Narinder Kumar
27/8/21

7/18

digital cameras, music systems, laptops etc. This company imports goods from outside India and sells the same to its dealers/distributors within Delhi and outside Delhi and the said dealers/distributors further sell such goods to consumers.

4. The appeals pertain to all the four quarters for the year 2013-2014 i.e. tax period.

Vide order dated 20.3.2018, Assessing Officer—VATO (Ward-202) levied tax and interest in respect of the four quarters of the tax period 2013-14, because of non submission of 'C' Forms and 'F' forms as described in the table available in the said order.

Feeling aggrieved by the notice of default assessment, issued u/s 9 (2) of Central Sales Tax Act, the dealer filed objections.

5. Vide impugned order dated 23.12.2020, Ld. OHA allowed certain exemption to the dealer-objector on account of production of some of the statutory forms before him. However, as regards the statutory forms, which were not produced by the dealer-objector, Ld. OHA upheld levy of tax and interest.

6. Feeling dissatisfied with the impugned order passed by Ld. OHA, dealer-objector has filed present 4 appeals.

7. Ld. Counsel for the applicant has today submitted certain documents with their index. These documents include copy of one 'F' form worth Rs. 3,08,09,671/-. Contention of Ld. Counsel for the applicant is that the said 'F' form has been subsequently received, consequent upon reassessment proceedings which have



been concluded by the Revenue Department, Noida (UP), in Feb, 2021.

8. No other statutory forms has been filed by the applicant so far.

9. In the course of argument, Ld. Counsel for the applicant submits that applicant is going to deposit the disputed demand as regards 'C' forms, in terms of impugned order, but as regards the remaining 'F' forms, which are also expected to be received by the applicant, the condition of pre-deposit be waived.

10. Keeping in view of the submissions, when prima-facie case is in favour of the applicant, that the applicant is going to deposit the amount of disputed demand as regards 'C' forms, as up-held vide impugned order passed by Ld. OHA, and the issues involved in these appeals like sufficient cause, if any, in favour of the applicant for non-filing of statutory C & F forms before the Assessing Authority and then before Ld. OHA, appeals deserve to be admitted, but subject to deposit of some amount towards the disputed demand in respect of F-forms, and also subject to deposit of the whole disputed demand in respect of C-forms as today submitted by learned counsel for the applicant.

11. As a result, the appeals are allowed to be entertained subject to deposit of 10% of the disputed demand in respect of remaining F-forms, in addition to deposit of the whole disputed demand in respect of C-forms as today submitted by learned counsel for the



applicant. The pre-deposit amount to be deposited within 25 days from today

12. On deposit, in compliance with this order, Ld. Counsel for the applicant to apprise Ld. Counsel of the Revenue about the compliance, so that appeal is taken up for final arguments.

All the 4 stay applications are disposed of accordingly.

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.

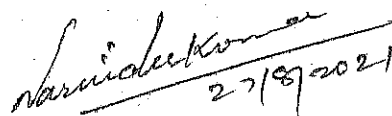
Announced in open Court.

Date : 27/8/2021

 27/8.

(Rakesh Bali)
Member (A)



 27/8/2021

(Narinder Kumar)
Member (J)

Appeal No. 182-185/ATVAT/2017/886-887

Dated: 2/9/2021

Copy to:-

- | | | | |
|-----|--|-----|------------|
| (1) | VATO (Ward-102) | (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