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PS

**BEFORE THE APPELLATE TRIBUNAL, VALUE ADDED TAX, DELHI**  
Sh. Narinder Kumar: Member (Judicial) / Rakesh Bali : Member (Administrative)

Appeal No. 1181/ATVAT/11  
Date of <sup>order</sup> judgment: 17/09/2021

M/s. Metal and Electricals,  
673, Farshkhana, G.B. Road,  
Delhi.

— Appellant.

v.

Commissioner of Trade & Taxes, Delhi.

— Respondent.

Counsel representing the Appellant : None for the appellant  
Counsel representing the Revenue : Sh. P. Tara

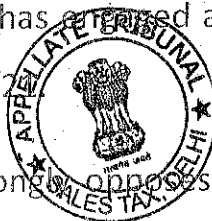
**ORDER**

This appeal is pending since 2011. On 02/08/21, Sh. Ashok Kumar Wadhwa, husband of Smt. Shashi Wadhwa, Proprietor of the appellant appeared and sought adjournment on the ground that the appellant was yet to engage another counsel on account of death of Sh. S.K. Kapoor, Advocate. In the interest of justice, appeal was adjourned & listed for today, but none has appeared for the appellant.

Staff has put up /an application / presented yesterday / seeking adjournment on the ground that the / husband of the proprietor of the appellant is down with fever for the last few days. In the application, nowhere it has been stated if the appellant has engaged any counsel or not ever since adjournment of appeal from 02/08/21.

*with other appeals no. 1015-16/11  
said to have been before 27/7/11  
applicat. - ✓*

Counsel for the revenue strongly opposes request for adjournment of this appeal. No medical record has been annexed to the application. In case,



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the applicant/ husband of the proprietor – appellant was able to appear yesterday and submit this application for adjournment to the staff, he could appear even today.

We have waited for appearance on behalf of the appellant till 01.00P.M. But none has appeared for appellant. In the given situation, we find that the appellant is not interested to pursue this appeal. However, the same is hereby dismissed in default of appearance.

File be consigned to the record room.

Announced in open court

Date:17/09/21



*Narinder Kumar*  
17.9.2021  
**NARINDER KUMAR**  
**MEMBER (J)**

*Rakesh Bali*  
17.9.21  
**RAKESH BALI**  
**MEMBER(A)**

Appeal No. 1181/NTV/RT/11/1080-1087

Dated: 25/9/21

Copy to:-

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|--|----------------|
| (1) VATO (Ward-25)   | (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