

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

Appeal No. 39, 39A, 39B, 39C, 39D/ATVAT/2019

Date of Judgment : 12/10/2021

M/s. Aarjay Systems Pvt. Ltd.,
C-2/43, New Kondli Mayur Vihar-III
New Delhi.

..... Appellant

V

Commissioner of Trade & Taxes, Delhi

..... Respondent

Counsel representing the Appellant : Sh. Mohit Aggarwal
Counsel representing the Revenue : Sh. N.K. Gulati.

JUDGMENT

1. Appellant is a private ltd. company, registered with Department of Trade & Taxes, for the purposes of tax, vide Tin No. 07650191059. The dealer is feeling aggrieved by order dated 11/7/2019 passed by learned VATO (Ward-84) whereby, while disposing of objections filed by the dealer, allowing exemption on production of some

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statutory forms, the learned Objection Hearing Authority (OHA) directed the dealer to pay tax and interest on the value of the missing E-1 forms.

2. The matter pertains to all the four quarters of the year 2013-14. The above mentioned objections were filed by the dealer against notices of default assessment of tax and interest issued by the Assessing Authority on 21/3/2018, u/s 9(2) of Central Sales Tax Act (CST). The Assessing Authority issued said notices on account of non-furnishing of C+E-1 /E-2 forms by the dealer, as regards concessional sales shown by the said dealer in the returns.
3. Feeling dissatisfied with the levy of tax and interest by learned OHA, present four appeals came to be filed.
4. Arguments heard. File perused.
5. Learned counsel for the dealer – appellant has submitted that the E-1 forms are issued only after the Revenue Department issues C-forms, but herein the Revenue Department has issued C-forms to the dealer – appellant, recently in view of the steps taken by the dealer during the last about 3 months, and that the dealer is yet to submit the same for the purpose of issuance of E-1 forms.
6. On the other hand, learned counsel for the Revenue submits that he is not aware of issuance of any C-forms recently, by the Revenue

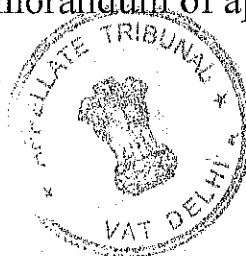
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Department to the dealer or any steps taken by the dealer in this regard, as no such C form has been produced here or supplied to him, so far. Learned counsel submits that the fact remains that no E-1 form has been submitted by the dealer – appellant so far, for being considered by the Revenue Department in respect of the assessment already made. Learned counsel for the Revenue has further submitted that the assessment pertains to the year 2013-14, but the dealer – appellant has failed to bring on record any material to suggest that any steps were taken by the dealer to secure remaining statutory forms, and as such these appeals deserve to be dismissed.

7. As regards, the submission made by learned counsel for the appellant that certain C-forms have been issued by the Revenue Department and that the dealer is going to take steps for issuance of E-1 forms on the basis of the said forms, when we have enquired from learned counsel for the appellant if any material was produced before Assessing Authority or before learned OHA as to steps, if any, being taken for securing of any of the statutory forms, and if, in the memorandum of appeals, any averment was made that C-forms were yet to be issued by the Revenue Department, learned counsel for the appellant admits that no such submission / averment was made before the Assessing Authority or before the learned OHA or has been made in the memorandum of appeals.



8. The Only averment on this point put forth in the memorandum of appeals is that the learned OHA did not provide sufficient opportunity to produce E-1 forms to the dealer before passing the impugned order. In the course of arguments, learned counsel for the appellant has not been able to point out any material to suggest that sufficient opportunity was not granted to the dealer – appellant by the learned OHA. File reveals that default assessments were made on 31/3/2018 and the objections dated 3/5/2018 remained pending before learned OHA for more than one year and two months. Dealer has not placed on record any material to suggest that such and such steps were taken by it to secure remaining statutory forms. Furthermore, no material has been placed before us by learned counsel for the appellant in support of his submission that the Revenue Department has recently issued any C-forms in its favour on any steps recently taken by the dealer.
9. In view of the above discussion, we do not find any illegality or irregularity in the impugned orders dated 11/7/2019 passed by learned OHA vide which he has upheld the levy of tax and interest as regards the remaining E-1 statutory forms not furnished by the dealer – appellant even during hearing on objections.
10. Consequently all these four appeals are hereby dismissed.


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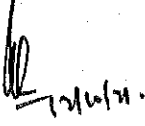

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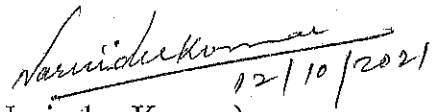


11. File be consigned to the record room. Copy of the order be supplied to both the parties as per rules. One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.

Date : 12/10/2021.


(Rakesh Bali)
Member (A)

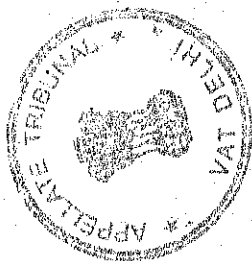

(Narinder Kumar)
Member (J)

Appeal No. 39, 39A, 39B, 39C, 39D / ATVA-1/2019/1450-02

Dated: 18/10/21

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| (1) VATO (Ward- 87) | (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. | |
| (9) Commissioner (T&T) | |




REGISTRAR