

BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI

Sh. Narinder Kumar, Member (Judicial) & Sh. Rakesh Ball, Member (Administrative)

109

Stay Application No. 223,224,225 & 226/2021

Appeal No. 247,248,249 & 250/ATVAT/21

Date of Order: 25-10-2021

M/s Network System,
B-142, Swasthya Vihar,
New Delhi-110092.

.....Appellant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel representing the Appellant : Sh. Shailendra Verma

Counsel representing the Revenue : Sh. N.K. Gulati

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

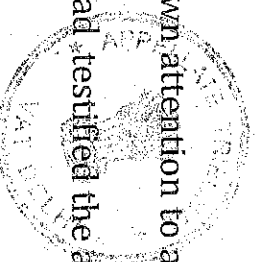
1. This order is to dispose of four applications filed u/s 76(4) of DVAT Act i.e. Appeal No. 247,248,249 & 250/ATVAT /21 for the tax period 2nd and 4th Qtr. of 2013-14.

2. Assessing Authority imposed penalty u/s 86(9) of DVAT Act of Rs. 20,500/-, Rs.20,500/-, Rs.8,500/- & Rs.8,500/- in respect of the aforesaid returns respectively for the 2nd and 4th Qtr. 2013-14, due to late filing of returns.

3. ^{Adv.} Counsel for the appellant -applicant submits that the concerned counsel engaged by the dealer could not file the returns in time, because his mother was suffering from cancer and ultimately she left this world.

4. Id. Counsel for the appellant has drawn attention to an affidavit filed by

Sh. Surjeet Singh, Adv, Whereby he had testified the aforesaid fact.



25/10/21

Adv.

even

5. Ld. Counsel for the appellant submits thereafter, [✓] father of Sh. Surjeet Singh, advocate was not keeping good health.


6. Keeping in view the affidavit of the concerned advocate, which is stated to have been submitted before the Ld. OHA and the submission put forth by the applicant-appellant and the provisions of section 76(4) of DVAT Act, we deem it a fit case to entertain the appeal, [✓] subject to deposit of Rs. 1,000/- in respect of each appeal within 15 days from today, by way of pre-deposit for the purpose of entertainment of these appeals. We order accordingly.

7. The stay applications are disposed accordingly. Counsel for the appellant – applicant to apprise Ld. Counsel for the Revenue regarding compliance with this order within in time, so that on the next date i.e. 26/11/21 the appeals are taken up for final hearing.


8. 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 25/10/21


25.10.21
Narinder Kumar
Member (J)




Rakesh Bali
Member (A)

Slms App No :- 223-226/ATVAT/21
In Appeal No. :- 247-250/ATVAT/21 116-23

Dated: 28/10/21

Copy to:-

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|--|----------------|
| (1) VATO (Ward- 81) | (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

