



PS

DELHI

BEFORE THE APPELLATE TRIBUNAL, VALUE ADDED TAX, DELHI
Shri. Narinder Kumar: Member (Judicial)

Appeal No124-126/ATVAT/19

Date of judgment: 03/11/21

M/s. Mautech Automation Pvt. Ltd.,
614, Kriti Shikhar Building District Centre,
Janakpuri, Delhi – 110 058.

..... APPELLANT

VERSUS

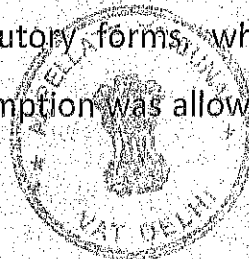
Commissioner of Trade & Taxes, Delhi.

..... RESPONDENT

Present for the Appellant : Sh. H.O.Thakur
Present for the Respondent : Sh. M.L.Garg

JUDGMENT

1. Appellant- dealer, registered vide TIN 07760184063, has challenged notice of default assessment of tax and interest issued under CST Act and the impugned orders dated 22/05/19 passed by , Ld. OHA in respect of 2nd, 3rd & 4th Qtr. of the year 2014-15.
2. Vide impugned orders, Ld. OHA levied tax and interest on the dealer because of non furnishing of statutory forms, which have been treated as missing, even though exemption was allowed in respect of



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some of the statutory forms produced by the dealer – objector during those proceedings.

3. Hence these appeals.
4. Arguments heard. File perused.
5. Case of the appellant is that subsequent to the passing of impugned orders in respect of the said three quarters, the concerned Revenue Department of Uttar Pradesh issued statutory forms, copies where of have been annexed to the Memorandum Of Appeal.
6. Case of the appellant is that the impugned demand of tax and interest ~~have~~ been met with by depositing the requisite amount with the Revenue in the meanwhile. This submission is not being disputed by Ld. Counsel for the Revenue.
7. Ld. Counsel for the appellant submits that when the statutory forms had not been issued by the concerned Revenue authorities, dealer-appellant is entitled to exemption on the basis of said statutory forms received subsequently.
8. Undisputedly, statutory forms, copies where of have been made part of the record, were issued by the revenue authorities of Uttar Pradesh subsequent to the passing of impugned orders by Ld. OHA.
9. In view of the well settled legal proposition, on this point, as per decision in *Kirloskar Electric Co. v. CST, Delhi* (83 STC 485), the dealer ^{Submittal - also seeking} is entitled to claim exemption in accordance with law.
10. In the given facts and circumstances, when there was sufficient cause " for non submission of the statutory forms, now made part of the

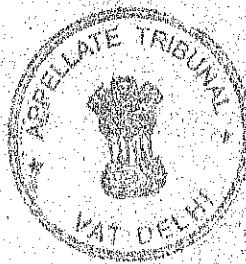
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appeal, the matter needs to be remanded to the Assessing Authority for consideration of the statutory forms, copies were of have been today marked as Exhibit C-1, C-2 & C-3 (for the purpose of identification) ^{of being heard} after providing reasonable opportunity to the dealer-appellant. ✓

11. Consequently, all the three appeals are disposed of and matter is remanded to the Assessing Authority for assessment taking into consideration the statutory forms Exhibit C-1, C-2 & C-3, subject to their verification ^{duplication, if any, mess} and genuine/after providing reasonable opportunity of being heard to the appellant.
12. Dealer-appellant is directed to appear before Ld. Assessing Authority on 26/11/21.
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 : 03/11/21



Narinder Kumar
3/11/2021
Narinder Kumar
Member (J)

Appeal No. 124-126/17 CVAT/19 /1472-79

Dated: 3/11/21

Copy to:-

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|--|----------------|
| (1) VATO (Ward-60) | (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