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M/S NAV ELECTRICALS  
05-08/ATVAT/19

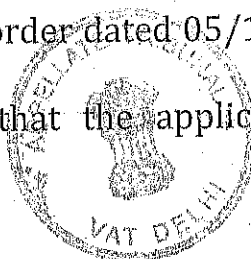
02/11/21

Present: Sh. P.K.Bansal, Counsel for Applicant.  
Sh. M. L. Garg, Ld. Counsel for Revenue.

Yesterday, on behalf of applicant four applications came to be filed with prayer for modification of order dated 05/10/21. Copy already supplied to counsel for revenue.

Heard. File perused.

Vide order dated 05/10/21, application u/s 76(4) of DVAT Act was disposed of by the Tribunal and by way of pre-deposit, appellant -applicant was directed to deposit 10% of the demand for all the 4 qtrs. of 2013-14. Counsel for the appellant submits that total demand raised by Revenue Department for the said quarters comes to Rs. 5,38,740/-. In the course of arguments, Ld. Counsel for the applicant restricts his submission only to the point that the sum of Rs. 1,03,683.49 lying deposited in the bank account of the appellant which was attached on 05/02/18, by the revenue be treated to have been deposited as a part of the said 10% of the pre-deposit and applicant be allowed to deposit only a sum of Rs. 4,35,057/- to meet with the requirements as per order dated 05/10/21. This submission has been made on the ground that the applicant-appellant is facing financial constraints.



21/11/21

21/11/21

It may be mentioned here that while passing order dated 05/10/21, the ground of financial constraint was considered and accordingly the appellant was called up-on to deposit 10% of the disputed demand of tax and interest. Ld. Counsel for the Revenue submits that the said amount of Rs.1,03,683.49 lying in bank account of appellant and attached by Revenue may be treated to have been deposited by way of part of pre-deposit.

In the given situation the only prayer of appellant-applicant pressed before us, for deposit of a sum of Rs. 4,35,057/- only as per order dated 05/10/21 by way of pre-deposit is allowed. The said amount be deposited within 15 days without fail.

Counsel for appellant to inform counsel for revenue about compliance.

All these four applications are disposed of accordingly.

*Report about*  
Be put up on 24/11/21 for compliance.

*Announced in open court -*  
*on 2.11.2021.*

*Narinder Kumar*  
2/11/21  
Narinder Kumar  
Member (J)



*24/11/21*  
Rakesh Bali  
Member (A)

Misc. No. 242-245/ATVAT/21/1504-1511  
n Appeal No. 5-8/ATVAT/19

Dated: 11/11/21

Copy to:-

- |  |                |
|--|----------------|
| (1) VATO (Ward-15)   | (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**