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

Misc. application No. 247/ATVAT/21  
Appeal No.195/ATVAT/2021

Date of Orders: 02-11-2021

M/s U-Like Fabrics,  
M-217, Shastri Nagar,  
Delhi-110052

.....Appellant

V.

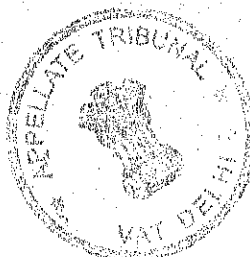
Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel representing the Appellant : Sh. S.C. Garg  
Counsel representing the Revenue : Sh. M.L. Garg

**ORDER**

1. This order is to dispose of Misc. Application No. 247/21 filed on behalf of the appellant-applicant with prayer for additional evidence / documents.
2. In the application, prayer is that in order to prove factum of export and movement of goods by the dealer-appellant, certain documents are to be produced on record.
3. Ld. Counsel for the applicant submits that despite application filed before the Revenue Department for inspection of record, it could not be <sup>found</sup> ~~find~~ out if all the requisite documents were filed before Ld. OHA, and as such the application be allowed.



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4. Record reveals that applicant –appellant has already filed documents from page 16-148, with Memorandum of Appeal and the same consists of copies of returns, invoices etc.
5. The Assessing officer, while framing assessment observed that statutory forms and other relevant documents, were not filed by the dealer. In the impugned order, Ld. OHA observed that no document pertain<sup>ing</sup> to exports worth Rs. 3373794 were submitted by the dealer. Accordingly, export on the said value was subjected to tax @ 5% with interest.
6. Record reveals that in Para-5 of the grounds of objections, the dealer alleged that copies of sales bill, confirmation from the importer and copy of bank statement of the dealer as proof of payments, were enclosed.
7. With present application, affidavit of the proprietor of the dealer has also been filed <sup>testifying</sup> therein that all necessary documents were delivered by the dealer to CA Sh. Raj Kumar Bansal. In para No. 3 of the affidavit, the proprietor has given descriptions of items so delivered to the CA.
8. In the course of arguments, Ld. Counsel for the Revenue does not dispute that all these documents are relevant for effective adjudication of the matter i.e. on the point of export.
9. Keeping in view of the provisions of Section 5 of CST Act, 1956 and all the facts and circumstances of this case, affidavit filed by the proprietor and also the averments in the objections filed before Ld. OHA regarding production of documents on the point of export, this application deserves to be allowed

21/11/2021

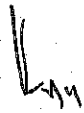
LM



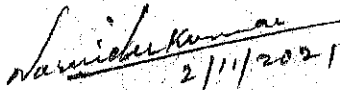
present - 2 no.  
and as such documents cited as Sl. No. 1 of the index and 3 to 6 are taken on record.

Announced in open Court.

Dt. 2.11.2021.

  
(Rakesh Bali)  
Member (A)



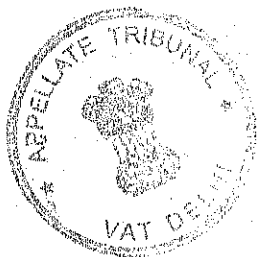
  
(Narinder Kumar)  
Member (J)

Misc. No - 247/ATVAT/21  
Appeal No. 195/ATVAT/21 | 1488-1495

Dated: 11/11/21

Copy to:-

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|---|----------------|
| (1) VATO (Ward-49)  | (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<br>DVAT/GST, Delhi - through EDP branch. |                |
| (9) Commissioner (T&T)  |                |



REGISTRAR