PS

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

Misc. application No.235-238 /ATVAT/21
Appeal No.282-285/ATVAT/21

Date of Orders: 08-11-2021

M/s. Noble Enterprises
76, Basement,
Sant Nagar,
New Delhi – 110 065.

.........Appellant

V.

Commissioner of Trade & Taxes, Delhi.

.......Respondent

Representing the Appellant : Sh. A.K.Bhardwaj
Counsel representing the Revenue : Sh. N.K.Gulati

ORDER
(on Stay Application U/s 76(4) of DVAT Act)

1. Heard on four applications u/s 76(4) of DVAT Act.
2. ~~These~~ The four appeals captioned above have been filed challenging the order passed by Ld. OHA. Vide impugned order, penalty imposed by Ld. Assessing Authority u/s. 86(14) of the Act on account of non-production of certain documents in response to the notice, and u/s 59(2) & (3) of the Act has been upheld.
3. In the notice, of assessment of penalty dated 01/08/18 issued u/s.33 of DVAT, Assessing Authority observed that despite notice dated 20/02/17 & 28/07/17, the appellant-dealer had failed to produce documents/ records. Hence, penalty of Rs. 50,000/- each for the period 2014-15(Annual), 2015-16 (Annual), 2016-17 (Annual) & 2017-18 (1st Qtr.) has ~~and~~ been levied, i.e. in whole penalty to the tune of Rs. 2,00,000/- has been levied.

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4. In the course of arguments, Ld. Counsel for the appellant has submitted that when case on the point of mis-match has been remanded by Ld. OHA to the Assessing Authority , appellant is ready to deposit 10% of the disputed amount of penalty for the purpose of entertainment of appeals.

5. Keeping in view of the provisions of 76(4) of DVAT Act and the fact that the matter regarding mis-match, came to be remanded by Ld. OHA vide impugned order, all the four appeals are entertained subject to deposit of Rs. 20,000/- ~~of~~ i.e. 10% of Rs. 2,00,000/- ~~of~~ (the disputed demand) ~~i.e. Rs. 20,000/-~~ within 10 days from today, by way of condition for entertainment of these appeals. All the four applications are disposed of accordingly.

6. Counsel for appellant - applicant to apprise learned counsel for the Revenue regarding compliance of this order within 10 days so that on the next date i.e. on 02/12/21 the appeals ~~is~~ are taken up for arguments on merits.

7. 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 : 08/11/21

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Narinder Kumar 8/11/2021

(Narinder Kumar)
Member (J)

Misc No- 235-238/ATVAT/21 | 1480-87
in Appeal No. 282-285/ATVAT/21 |

Dated: 9/11/21

Copy to:-

(1) VATO (Ward-208)
(2) Second case file
(3) Govt. Counsel
(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.
(6) Dealer
(7) Guard File
(8) AC(L&J)
(9) Commissioner (T&T)

APPELLATE TRIBUNAL VAT DELHI

REGISTRAR