

S.No. 120

13

BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI

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

Misc. No. 271/ATVAT/2021

Appeal No : 277/ATVAT/2021

Date of Decision : 1/12/2021

M/s Bajrang Bali Industries  
QU-171B, Pitam Pura,  
New Delhi - 110034.

.....Appellant

V

Commissioner of Trade & Taxes, Delhi

..... Respondent

Representing the Appellant : Sh. H.L. Madan, CA.  
Counsel representing the Revenue : Sh. C.M. Sharma.

**ORDER**

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

1. This order is to dispose of application u/s 76(4) of Delhi Value Added Tax Act, 2004 (here-in-after referred to as the Act).
2. Appellant – dealer is feeling aggrieved by order dated 11/8/2021 passed by learned Objection Hearing Authority (OHA), whereby the objections filed by the dealer against notice of default assessment of tax and interest framed on

*Narinder Kumar*  
1/12/2021

Page 1 of 5

Appeal No : 277/ATVAT/2021

the dealer and to pass orders afresh.

When the matter was remanded in connection with reconsideration of the ITC of the dealer, it is a matter to be considered and decided by this Appellate Tribunal if the Assessing Authority could go to the extent of levying tax and interest on the ground that Tin Numbers of some of the selling dealers had not been mentioned in DVAT 30, and if this is case where the Assessing Authority exceeded the scope of the matter in dispute.

6. Sub-section (4) of section 76 of the Act provides that no appeal against an assessment shall be entertained by the Appellate Tribunal, unless the appeal is accompanied by satisfactory proof of the payment of the amount in dispute, and any other amount assessed as due from the person.

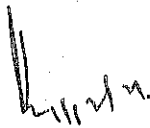
As per first proviso to sub-section (4) of section 76, the Appellate Tribunal may, if it thinks fit, for reasons to be recorded in writing, entertain an appeal against such order without payment of some or all of the amount in dispute, on the appellant furnishing in the prescribed manner security for such amount, as it may direct.

On the point of admission of appeal with or without pre-deposit,  
in **Ravi Gupta Vs. Commissioner Sales Tax, 2009(237)**

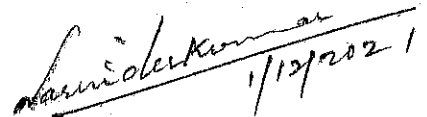
9. Be put up on 12/1/2022 for final arguments.
10. Copy of the order be supplied to both the parties as per rules.  
One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.

Date : 01/12/2021



(Rakesh Bali)  
Member (A)



(Narinder Kumar)  
Member (J)

Misc No. 241 / AT VAT (21) / 1592-99  
In Appeal No. 272 / AT VAT (21) / 1592-99

Dated: 6/12/21

Copy to:-

- |  |                |
|--|----------------|
| (1) VATO (Ward-64.)  | (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&F)   |                |

  
REGISTRAR