

Sl. no. 143

M/S SARA INTERNATIONAL PVT. LTD.

213/ATVAT/21

29/12/21

Present: Sh. Sumeet Khanna, CA - for Appellant./ applicant.
Sh. S.B.Jain, Counsel for Revenue.

Just now Ld. CA for the appellant-applicant has submitted an application seeking condonation of delay in filing of this appeal.

Application be registered.

Ld. Counsel for the Revenue submits that he is ready to make submission on the application seeking condonation of delay and that for the reasons given therein the application be allowed.

Impugned order is dated 13/01/2020. Prescribed period for filing of appeal is two months. In the application, it has been alleged that once again, objections were filed by the dealer against the said order dated 13/01/2020 before Ld. SOHA, but when Ld. SOHA refused to process the objections, the dealer filed present appeal. Ld. CA submits that actually appeal was to be filed without moving any fresh objections before Ld. SOHA. He further submits that an application has already been submitted to Ld. SOHA for withdrawal

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of said objections inadvertently filed there. In this regard, CA for the appellant-applicant has already submitted an application before this Tribunal on 10/12/2021.

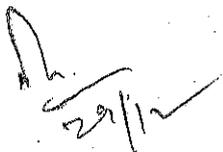
Keeping in view that due to Covid-19, there was lockdown from time to time and in view of the orders passed by Hon'ble Supreme Court, the said period is to be excluded while calculating the period of limitation. Ld. Counsel for Revenue has no objection to the condonation of delay on the said ground.

Accordingly, this application is allowed and delay in filing of the appeal is condoned.

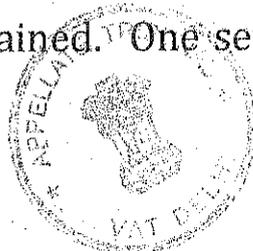
Already the appellant has filed application No. 80/21 for entertainment of this appeal without calling upon the appellant to deposit any amount towards the disputed demand on the ground that dealer-applicant has already deposited the amount of the disputed demand of Rs. 7,65,202/-, i.e. towards tax and interest.

Ld. Counsel for the Revenue does not dispute this fact regarding deposit of said amount by the appellant-applicant.

In these circumstances, this application u/s. 76(4) of DVAT Act is disposed of and the appeal is entertained. One set of the appeal


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alongwith annexures have already been supplied to the Counsel for Revenue.

Ld. Counsels for the parties have advanced arguments on merits of their own while expressing readiness for the same.

Wait for orders.


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Narinder Kumar
Member (J)




29/12/21

Rakesh Bali
Member (A)

Misc No. 80&301/ATVAT/21 / 1744-51
in Appeal No. 213/ATVAT/21

Dated: 30/12/21

Copy to:-

- (1) VATO (Ward-97)
- (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)



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