

BEFORE, DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI
Sh. Narinder Kumar, Member (J) and Sh. Rakesh Bali, Member (A)

Appeals No. 125-126/ATVAT/21
Date of Order : Dec.28th, 2021.

M/s. Gupta Brothers India,
232, Jor Bagh,
New Delhi – 110 003.

..... Applicant

V.

Commissioner of Trade & Taxes, Delhi. Respondent

Counsel for the Appellant- Applicant : Sh.V.K.Gupta.
Counsel for the Respondent : Sh.C.M.Sharma.


ORDER

1. These two appeals came to be filed on 13/7/2018, challenging the orders dated 21/9/2017 passed by learned Objection Hearing Authority (OHA), whereby objections filed by the dealer against notice of default assessment dated 18/7/2014, issued u/s 32 of Delhi Value Added Tax Act, and notice of assessment of penalty u/s 33 of DVAT Act, were dismissed. The matter pertained to tax period - 2010-11 (Annual).

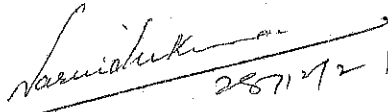
2. Vide separate order of even date, application No. 279/21 filed by the Dealer-Appellant-Applicant seeking condonation of delay in filing of these appeals No. 125-126/18 stands dismissed.
3. Consequently, both these appeals are hereby dismissed, being barred by limitation.
4. Copy of the order be supplied 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 : 28/12/2021


(Rakesh Bali)
Member (A)




(Narinder Kumar)
Member (J)

Appeal No. 125-126/ATVAT/18-19/1712-19

Dated: 29/12/21

Copy to:-

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| (1) VATO (Ward-98) | (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) | |



29.12.21
REGISTRAR