

## BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI

Sh. Narinder Kumar: Member (Judicial) &amp; Sh. Rakesh Bali, Member (Administration)

Appeal No. : 274/ATVAT/21

Date of Judgment: 4/1/2022

M/s. Carestream Health India Pvt. Ltd.,  
L-4, Khasra No. 10/5, C/o Satya C & F Services  
Mela Ram Vatika Complex No. 5,  
New Delhi-110093.

.....Appellant

v.

Commissioner of Trade &amp; Taxes, Delh

.....Respondent

CA representing the Appellant : Sh. Deepak Suneja  
Counsel representing the Revenue : Sh. P. Tara

**JUDGMENT**

1. By way of present appeal, dealer-appellant has challenged order dated 18/08/21 passed by learned VATO (Spl. OHA), whereby the dealer has been directed to pay additional tax to the tune of Rs. 15,77,843/- and interest to the tune of Rs. 12,74,162/-, because of non-furnishing of "F" Forms and "C" Forms as observed therein.

2. The matter pertains to tax period Annual-2015.

3. Learned Special OHA issued the aforesaid direction, while disposing of objections u/s 74 of DVAT Act filed by the dealer against assessment dated 21/03/2020 framed by VATO (Ward 203),

*Narinder Kumar*  
4/1/22

as thereby the dealer was directed to pay additional tax to the tune of Rs. 22,45,066/- and interest to the tune of Rs. 14,87,279/-.

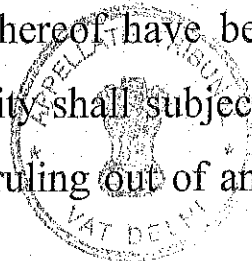
4. Present appeal has been filed on the ground that after disposal of the objections by learned OHA, appellant-dealer has received certain "C" and "F" Forms.

5. At page 10 of the paper book is available list of the Statutory Forms subsequently received by the dealer. This list – Appendix is Ex C.1. Copies of the forms with Annexure are with Appendix-1 from page 11 to 16.

6. Learned counsel for the revenue has gone through the Statutory Forms said to have been subsequently received by the dealer i.e. after disposal of the objections by learned OHA.

7. In view of decision in M/s Kirloskar Electric Co. Ltd. v. Commissioner of Sales Tax, 1991 Vol. 83 of Sales Tax Cases, 485, decided by our Hon'ble High Court, we deem it to be a fit case to refer the matter to the Assessing Authority – VATO to provide an opportunity to the dealer to submit these "C" and "F" Forms and make assessment afresh, in accordance with law.

8. Accordingly, this appeal is disposed of so as to allow another opportunity to the appellant to present before the Assessing Authority, statutory forms, copies whereof have been filed before this Tribunal. The Assessing Authority shall subject these "C" and "F" Forms to verification (including ruling out of any possibility of



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duplicacy) and also consider, sufficient cause, if any, for non filing of the said "C" and "F" Forms, now filed before this Tribunal, before allowing the concessional rate of tax to the appellant, while making assessment afresh, in accordance with law. Appellant is hereby directed to appear before the Assessing Authority on 31/01/2022.

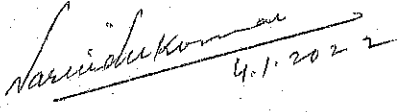
9. File be consigned to the record room. Copy of the order be supplied to both the parties as per rules. One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.

Date : 04/01/2022

  
(Rakesh Bali)  
Member (A)



  
(Narinder Kumar)  
Member (J)

Appeal No. 274/ATVAT/21/1768-75

Dated: 5/1/22

Copy to:-

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|---|----------------|
| (1) VATO (Ward-203)   | (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**

