

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

Appeal No.481-482 AT VAT/13

Date of Judgment:24/01/2022

M/s Arkaylite Electricals
(Prop. RNG Cables Pvt. Ltd.)
4741/23, Ansari Road, Darya Ganj,
New Delhi-110002

.....Appellant

v.

Commissioner of Trade & Taxes, Delhi.

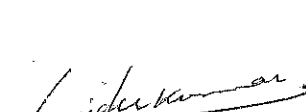
.....Respondent

Counsel representing the Appellant : Sh. Sanjeev Saxena
Counsel representing the Revenue : Sh. P. Tara

JUDGMENT

1. On 11.10.2012, VATO-Assessing Authority framed assessment of tax and interest, u/s 32 of Delhi Value Added Tax Act (hereinafter referred to as DVAT Act), in respect of tax period- 4th qtr. of 2011-12 and thereupon the Dealer-Assessee-Appellant was directed to pay a sum of Rs. 5,54,575/- (i.e. Rs. 5,07,636/- towards tax & Rs. 46,939/- towards interest).

Separate notice of assessment of penalty u/s 33 of DVAT Act was also framed by the Assessing Authority, by imposing penalty of Rs. 5,07,636/- on the Dealer-Assessee-Appellant, for the aforesaid tax period, u/s 86 of DVAT Act.


24/1/22

2. Feeling dissatisfied with the above said assessments framed by the Assessing Authority, the dealer filed objections u/s 74 of DVAT Act.
3. Ld OHA-Additional Commissioner (Zone III & IV), vide order dated 3/7/2013, rejected the objections while observing that the objector had no case and it did not deserve any relief and accordingly held that there was no valid ground to interfere with the notice of assessment made by the Assessing Authority.

However, it was directed that credit of Rs. 75,000/-, deposited by the objector in compliance with the order passed in pursuance of Third Proviso to section 74(1) of DVAT Act be given to the dealer after proper verification from the ward concerned.

4. Aggrieved by the order dated 03.07.2013 passed by the Ld. OHA, the dealer filed present two appeals.
5. Arguments heard. File perused.
6. The abovesaid assessments are said to have been made consequent upon survey by the team of officers of the Enforcement Branch-I of Department of Trade & Taxes on 16.02.2012, and the said team detected variation of Rs. 41,65,950/- in stock and of Rs. 2,50,187/- (short) in cash in hand available with the dealer at the time of survey.


24/11


24/11

Said survey report was forwarded to VATO Ward-207(Special Cell) for re-assessment, for the tax period - 4th qtr. of the year 2011-12. Thereupon, notice is said to have been issued u/s 59(2) of DVAT Act to the dealer and accordingly it participated in the proceeding before the Assessing Authority.

It is available from the notice of default assessment dated 11.10.2012 that as per version of the dealer, there were several calculation mistakes in arriving at total physical stock by the survey team. The Assessing Authority observed that mistakes pointed out by the dealer in calculations at page 4 and 12 were justified as per the revised calculations.

7. As regards mistakes in calculations, as pointed out at page 2, the Assessing Authority found that the contention made by the dealer in respect thereof was false and fabricated. The Assessing Authority made following observations in this regard:-

“The actual stock of coils found by the survey team was 115, as corroborated by the photocopy of stock inventory retained by the Survey team. The dealer deliberately and with an intention to raise this objection tried to change the stock position in original stock inventory during photocopying. He with this motive tried to change the no.

1115 as against 115 recorded by Survey team. Since the dealer has tried to evade his liability by tampering with the documents, no relief can be provided and the contention made by him with regard to this entry is rejected.”

8. As regards the cash variation, the dealer submitted before the Assessing Authority that the cash found (short) was lying with the Director. The Assessing Authority rejected this contention by observing that it was an afterthought.

Consequently the Assessing Authority assessed the case as under: -

“Since the dealer is engaged in trading of all kinds of papers @ 5% VAT, hence GTO calculated by adding variation in stock of Rs. 38,10,902/- and variation in cash of Rs. 2,50,187/- the month of February, 2012 and is taxed @ 12.5%.”

For the aforesaid reasons, the Assessing Authority policy imposed penalty u/s 86 of DVAT Act.

9. When the matter came up before Ld. OHA by way of objections, Ld. CA appeared there to represent the dealer. After hearing arguments, Ld. OHA observed in the manner as:

"It transpires that the explanation with respect to the variations in stock as well as the cash in hand furnished by the objector before the VATO of the Spl. Cell was duly considered and taken into account by the said authority and that it was on doing so that the latter had accepted the explanation of the objector to the extent of Rs. 3,55,048/- and accordingly allowed the relief by reducing the variation in the stock from Rs. 41,65,950/- to Rs.38,10,902/-. As regards further submission of the objector that actual stock of 'coils' found by the survey team was 1115 and not 115 and thus, there was a wrong calculation of stock by Rs. 42,50,000/- in the stock, the same has not been accepted by the Assessing Authority of the Spl. Cell making serious observations against the objector in the following manner:

"However, the contention made by the dealer in respect of miscalculation on page 2 is totally false and fabricated. The actual stock of coils found by the survey team was 115 as corroborated by the photocopy of stock inventory retained by the Survey team. The dealer deliberately and with an intention to raise this objection tried to change the stock position in original stock inventory during photocopying. He with this motive tried to change the no. to 1115 as against 115 recorded by Survey team. Since

24/11

24/11

the dealer has tried to evade his liability by tempering with the documents, no relief can be provided and the contention made by him with regard to this entry is rejected."

In fact, the adverse observations made by the Assessing Authority of the Spl. Cell grossly against the objector as above are very serious, grave and highly speak against the conduct of the objector. Moreover, at this stage too, the objector has not come up with proper evidence and **filed only a computer typed copy of the inventory to stock and not the Photostat/carbon copy of the stock inventory prepared by the survey team on the date of survey, to enable the undersigned to peruse and examine the same to ascertain as to whether the correct number of coils recorded by the survey team was 115 or 1115 as contended by the objector before the Assessing Authority.** Therefore, in view of the adverse observations made by the VATO of the Special Cell against the objector as above and the fact that the objector has not furnished either a Photostat or even the carbon copy of the stock inventory aforesaid before the undersigned even at this stage, it cannot be said that he has some with clean hands and deserves any relief. As such, the undersigned finds no ground to deviate from or

to interfere with the decision taken by the assessing authority on this score.

As regards clarification explanation given by the objector with respect to variation of Rs. 2,50,187/- (short) in the cash in hand, the version of the objector that the captioned amount was with the Director, also cannot be relied upon because in case, the said cash amount was with the Director, the objector was required to bring this very fact to the notice of the visiting officers themselves and if he had omitted to mention the same to the said team, the explanation of the objector cannot be taken anything but an afterthought only. In short, this explanation too of the objector not supported by any documentary evidence inspires no confidence and is liable to be rejected."

Discussions:

10. As noticed above, on survey of the business premises of the dealer-appellant, the officers of Enforcement Branch -I on 16/02/2012, found variation of Rs. 41,65,950/- (Short) in stock and also in cash as available with the objector, i.e. shortage of Rs. 2,50,187/-.

Notice u/s. 59(2) of DVAT Act is stated to have been issued by the Assessing Authority to the dealer – appellant to explain the

24/1

24/1

variation / discrepancies found by the survey team as regards stock and cash in hand.

Ld. Counsel for the dealer - appellant – assessee has contended that even though survey was conducted by the officers on 16/02/2012, copy of the stock statement was supplied by the Revenue to the dealer after about 5 months. In this regard, Ld. Counsel for the appellant-dealer referred to copy of letter dated 09/07/2012 addressed by the dealer to VATO (Special Cell).

It has been submitted by learned counsel for the appellant that on receipt of copy of stock statement, the dealer submitted explanation dated 25/07/2012 with regard to difference in value of stock and cash, whereby it was pointed out that there were arithmetical mistakes committed by the Survey Team in calculating the physical stock and it was only thereupon that the Assessing Authority, while making default assessment of tax and interest, admitted the mistake so pointed out.

Ld. Counsel for the dealer-appellant has also referred to the inventory sheets and pointed out that some of the sheets are in different hand writing which create doubt regarding the stock variation reported by the Survey Team.

11. Ld. Counsel for the dealer has submitted that when the dealer-appellant pointed out several mistakes, as referred to above, as regards stock variation, the Assessing Authority came up with

24/11

24/11

this false allegation of tampering with the original stock inventory by the dealer-appellant, which deserves to be rejected.

The contention raised by the Ld. Counsel for the appellant – dealer is that actually there was no difference in the value of stock, as per books of accounts maintained by the dealer, and that these survey stock provided by the dealer to the team was **on approximate basis and accurate one and the difference comprised of just 0.15% of the total figure, which was insignificant to be taken notice of.**

12. It has also been pointed out by the Ld. Counsel for the dealer – appellant that in case of stock variation, on account of shortage, it cannot be said to be a case of sale of goods and even on this ground the Assessing Authority wrongly made assessment of tax and interest.
13. Admittedly, in response to the said notice, the dealer-appellant appeared before VATO (Special Cell) and pointed out that there were several mistakes committed by the Survey Team in calculating the value of the physical stock. Revenue admits that having considered the explanation furnished by the objector as regards some mistakes in calculations as regards physical stock, by the survey team, variation to the extent of

Rs. 3,55,045 - stood explained out of the total stock variation of Rs. 41,65,450/-.

Case of the Revenue is that the dealer failed to explain the remaining variation in stock as detected by the Survey Team.

14. The Survey team had prepared physical stock inventory running into 13 pages. Ld. Counsel for the Revenue has submitted that the Survey team consisted of 3 members and in such like matters of actual stock verification, if one member conducts survey at one place, the other members carry stock verification in the other portion of the business premises and in such situation, possibility of preparation of the inventory in different hand writing cannot be ruled out and does not adversely affect the case of the revenue.
15. As regards, the allegations of delay in supply of the stock statement / inventory to the dealer, Ld. Counsel for the revenue has submitted that the same was prepared at the site on the basis of data and record available with the representative of the dealer, who was a Director and in this situation, even if copy of the physical stock inventory was supplied to the dealer subsequently, same does not come to the aid of the dealer.

Available on record is copy of statement of Sh. Ajay Gupta, Director of the dealer – appellant recorded by the Survey Team

on 16/02 2012 at the business premises of the dealer. As per the statement survey was conducted at the business premises of the said dealer – appellant on 16/02/2012. He further stated before the Survey Team that M/s. Arkylite Electrical Company is a proprietorship concern and M/s. RNG Cables (P) Ltd. was proprietor of the said firm w.e.f. 01/02/2012 and further that he was the director of the said private limited company.

In the said statement, the Director clearly stated that he had provided to the Survey Team , Trading Account of the said firm on the date of visit of the said firm.

16. As regards stock inventory, the said director stated that stock inventory of the entire stock lying at the godown was prepared by the enforcement team in his presence and that the same was duly signed by him and further that the same may be taken as a part of the statement. He went on to state that while preparing stock inventory, no stock had been left un-accounted or counted twice. He added that no stock of the firm was lying elsewhere.

17. From the above, statement of the director, it transpires that the inventory was prepared at the spot by the Survey Team. The director specifically stated to have provided to the enforcement team rates of each and every item depicted in the inventory which consisted of 13 pages. The statement was read over to

24/1

24/1

the director and he signed the same after having accepted the same to be correct.

In this situation, late supply of copy of the inventory to the dealer – appellant to enable him furnish explanation regarding variation does not come to the aid of the dealer – appellant.

Learned counsel for the Revenue has contended that the Director of the dealer – appellant never retracted from the above statement made before the Enforcement Team at the time of survey.

It is not case of the dealer – appellant that the Director ever sent letter of protest to the VATO or the concerned ward, retracting the statement made by him before the Enforcement Team. The explanation furnished by the dealer appellant to VATO (Special Cell) is dated 25/7/2012. Even in this explanation, the Director nowhere alleged that his above said statement was recorded by the Enforcement Team under duress or that it was not voluntary one or that no inventory was prepared by the said team in his presence on 16/2/2012.

18. Learned counsel for the appellant has submitted only head note of decision in **Commissioner of Income-Tax v. S. Khader Khan Son**, (2013) 352 ITR 480 (SC), and not the full text of the judgment, to submit that action u/s 133A of Income Tax

Act would not have any evidentiary value, in view of this scope and ambit of the materials collected during the course of survey, and that it could not be said solely on the basis of the statement given by one of the partners of the assessee-firm that the disclosed income was assessable as lawful income of the assessee.

In the said head note, it finds mentioned that the statement made by one of the partners was retracted stating that the partner was ~~k~~new to the management and had agreed to an adhoc addition. Therefore, the said decision being distinguishable does not come to the aid of the dealer.

Learned counsel for the dealer – appellant has also referred to decision in **Commissioner of Income Tax v. M/s. Dhingra Metal Works**, ITA 1111/2010, to submit that though an admission is extremely important piece of evidence, it cannot be said to be conclusive and it is open to the person who has made the admission to show that it is incorrect.

In M/s. Dhingra Metal Works, Hon'ble High Court observed that the respondent-assessee was able to explain the discrepancy in the stock found during the course of survey by production of relevant record including the excise register of its associate company, M/s. D.M.W.P. Ltd., and as such Hon'ble Court was of the opinion that the AO could not have made the aforesaid

addition solely on the basis of the statement made on behalf of the respondent-assessee during the course of survey.

The said decision is distinguishable as this is not a case where the assessment has been based solely on the basis of the statement made by the Director, and rather the same is based on inspection of record as well.

In the given facts and circumstance, decision in **Mariyala Venkateswara Rao's case**, (1951) 2 STC 167 (Mad) cited by counsel for the dealer is of no avail to the dealer, as therein Assistant Commercial Tax Officer acting under Madras General Sales Tax Rules, 1939 was only empowered to inspect the account and registers maintained by the dealer and goods in their possession and their offices and shops, whereas herein Chapter X of DVAT Act contains specific powers in this regard and survey was conducted by the team of Enforcement Branch.

19. One of the contentions raised by learned counsel for the dealer – appellant is that it was for the revenue to establish stock variation but no evidence in the form of statements of members of the team was led before the Assessing Authority and that in view of the record of the dealer – appellant, the variation in stock was insignificant.

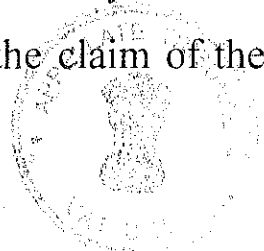
Learned counsel for the dealer – appellant has not brought to the notice of the Tribunal any rule which requires recording of

statements of the members of the Enforcement Team in proof of the factum of stock variation. Rather, it was for the dealer – appellant to explain the remaining shortage in the stock as found by the Enforcement Team, after certain mistakes made by the team in making calculations were considered and allowed to be rectified, thereby reducing the figure of stock variation.

Even though in the course of arguments, it has been contended on behalf of the dealer that the dealer might have produced stock register before the Assessing Authority, on the other hand, learned counsel for the Revenue has vehemently submitted that no stock register was produced by the dealer – appellant before the Enforcement Team or before the Assessing Authority.

As noticed above, one of the contentions raised by the Ld. Counsel for the appellant – dealer is that stock provided by the dealer to the team was on approximate basis and accurate one and the difference comprised of just 0.15% of the total figure, which was insignificant to be taken notice of.

So, the dealer claims that the figure of stock provided to the team was not accurate and rather it was on approximate basis. It remains unexplained as to how the stock inventory was on approximate basis, if not accurate. Therefore, the claim of the dealer itself speaks volumes against the dealer.



[Handwritten signature]
24/11

[Handwritten signature]
24/11

- * 20. Record reveals that observations were made by the Assessing Authority in the notice of Default Assessment of Tax and Interest that the dealer had intentionally tried to change stock position in the original stock inventory during the process its photocopy was prepared, so as to change the number of the items to 1115 as against the actual item 115, recorded by the Survey Team. Said observation read as under :-

“The actual stock of coils found by the survey team was 115, a corroborated by the photocopy of stock inventory retained by the Survey team. The dealer deliberately and with an intention to raise this objection tried to change the stock position in original stock inventory during photocopying. He with this motive tried to change the no. 1115 as against 115 recorded by Survey team. Since the dealer has tried to evade his liability by tempering with the documents, no relief can be provided and the contention made by him with regard to this entry is rejected.”

21. In this regard, learned counsel for the appellant has contended that the allegation of tempering with the original inventory, at the time its photo-copy was being prepared is false.

Learned counsel for the Revenue has drawn attention to page-2 of the said inventory to point out that in the entry at serial no. 7, initially digit 1115 was written in the column of quantity but

when photocopy of this inventory was to be supplied to the dealer. on demand. at that time the dealer tried to alter the quantity to 1115 as against 115 recorded by the survey team.

However, there is nothing in the notice of default assessment of tax & interest as to on which date the said photocopy of the original stock inventory was being prepared and as to who was the representative of the dealer, who tried to alter the figure as regards quantity in respect of the item at sl. No. 07, page -2. There is nothing on record to suggest that statement of any official was recorded in this regard. In absence of any such material, Revenue could not establish that any such attempt was made on behalf of the dealer to alter this figure as regards quantity to read the same as 1115.

But, even then, it cannot be said that the dealer produced before the Enforcement Branch-I team or the Assessing Authority any photocopy of stock inventory or carbon copy thereof to suggest that the actual figure pertaining to the said entry was initially recorded therein as 1115 and not 115. At this stage, observations made by learned OHA, on this point, need to be reproduced. Same read as under:

“Moreover, at this stage too, the objector has not come up with proper evidence and filed only a computer typed copy of the inventory to stock and not the Photostat/carbon copy of the stock inventory prepared by

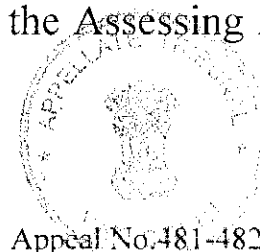
24/11

24/11

the survey team on the date of survey, to enable the undersigned to peruse and examine the same to ascertain as to whether the correct number of coils recorded by the survey team was 115 or 1115 as contended by the objector before the Assessing Authority.”

In the course of arguments, learned counsel for the dealer – appellant has not brought to our notice any such copy of the inventory prepared at the spot, to suggest that the said figure was actually 1115 and not 115 or that the figure 115 is wrong. It is significant to note that the total value of the items-coils, as depicted in the stock inventory, has not been disputed by the dealer before us. Said value was calculated on the basis of rate of each item disclosed by the representative of the dealer at the site. Had the figure been 1115 the total value, calculated at the rate of per piece of coil, would have been different than the one depicted in the last column of the inventory. Dealer has failed to explain this aspect while claiming that the figure 1115 is the correct figure.

In this situation dealer – appellant cannot take any advantage of the said observations made by the Assessing Authority on the point of tempering, even though the said observations have been set-aside. Consequently, we do not find any ground to set aside the findings regarding stock variation (short) as per assessment u/s 32 of the Act made by the Assessing Authority and upheld vide impugned order.



dh
24/11

dh
24/11

22. Learned counsel for the dealer has referred to decision in **Smt. Asha v. Smt. Saraswati**, MP No. 1184/2018 decided by Hon'ble High Court of Madhya Pradesh, on 23/3/2018. The said case pertains to admissibility of photo copy of a will and application of provision of section 65 of Indian Evidence Act. In the given facts and circumstances of the present case, said decisions comes to the aid of the dealer – appellant, when the assessment is based on survey conducted by Enforcement Branch-I and the documentary evidence collected during the said survey.

Here, the case is based on documents prepared at the site in presence of the representative of the dealer on actual survey and on the basis of the rate(s) of each item disclosed by him to the Enforcement Branch team. The decision in ~~Smt~~ Asha's case therefore does not come to the aid of the dealer.

23. Learned counsel for the dealer – appellant has referred to the beginning sentence of the notice of default assessment of tax and interest and then referred to the decision in **Samsung India Electronics Pvt. Ltd. v. Government of NCT of Delhi & Ors.**, WP(C) 2685/2014 & CM No. 5591/2014 decided on 7/4/2016 by our own Hon'ble High Court of Delhi, to argue that when the Assessing Authority did not specify if it was a case of incomplete return or incorrect return or furnishing of a return that did not comply with the requirement of DVAT Act,

2004, the findings recorded by the Assessing Authority stand vitiated.

It is true that for the purpose of section 32(1) of DVAT Act, the Assessing Authority was required to specify the ground of his satisfaction, so as to point out if it was a case of furnishing of incomplete return or incorrect return or furnishing of a return that did not comply with the requirement of DVAT Act.

However, from the entire text of the said notice, it can safely be said that the Assessing Authority framed default assessment of tax and interest on the basis of report submitted by Enforcement-I, branch as regards stock and cash variation, and then rectified certain mistakes made by the team in making calculations as regards physical stock and ultimately observed that it was a case of stock variation to the tune of Rs. 38,10,902/- and cash variation to the tune of Rs. 2,50,187/-. Therefore, when the notice of default assessment of tax and interest is self speaking, non striking of the relevant term in the very first sentence of the said notice of default assessment does not come to the ^{aid} ~~case~~ of the dealer – appellant in this case.

Cash variation

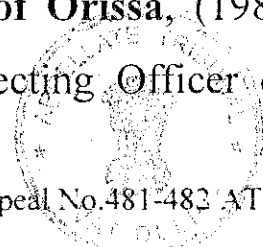
24. As noticed above, the Enforcement Team which conducted survey at the business premises of the dealer, found shortage of cash of Rs. 2,50,187/-.

As regards cash variation, submission of Ld. Counsel for the dealer-appellant is that actually Sh. Ajay Gupta, one of the Directors of the dealer-appellant had taken away a sum of Rs.2,50,000/- to his house, the dealer-appellant having small business shop in electrical goods, and as per routine and since this very explanation was put-forth before the Assessing Authority, the Assessing Authority should have accepted the same, but he wrongly made assessment even in this regard.

The explanation in this regard was furnished by the dealer for the first time vide letter dated 25/7/2012 addressed to VATO (Special Cell). No explanation in this regard was furnished by the Director, to the Enforcement Team, at the time of inspection itself.

It is not believable that when cash is handled by the employees of a firm/ company, one of the dealers would take away such huge amount of Rs. 2,50,000/- to his residence, without any entry in the relevant registers. Even otherwise, the dealer did not produce any material before the Assessing Authority to prove this explanation furnished for the first time in July, 2012. We find that the Assessing Authority rightly observed that this explanation was an afterthought.

On behalf of the dealer, reference has been made to decision in **Supreme Motors v. State of Orissa**, (1980) 46 STC 452 (Ori), on the point that Inspecting Officer of the



Handwritten signature and date 21/11

Handwritten signature and date 21/11

Commercial Taxes Department has no jurisdiction to verify cash position with reference to cash available in the cash box of the assessee during an inspection.

But in view of specific provisions available under Chapter X of DVAT Act, this decision does not come to the aid of the dealer here, when the survey was conducted by the team of Enforcement Branch.

Assessment of Penalty

25. As regards assessment of penalty, Ld. Counsel for the dealer-appellant has submitted that no prior notice was issued by the Assessing Authority for the purpose of imposition of penalty and that in view of decision in **Bansal Dye Chem v. Commissioner of VAT**, ST. Appeal 29 of 2015, decided on 24.9.2015 by our own Hon'ble High Court, the said assessment deserves to be set-aside.

Further it has been submitted that no reason has been given by the Assessing Authority while imposing penalty upon the dealer u/s. 86 of the Act. Further, the contention is that the Assessing Authority could not simply refer to the reasons / details given in DVAT -24 i.e. Notices of Default Assessment of Tax & Interest, u/s. 32 of DVAT Act.

26. On the other hand, Ld. Counsel for the Revenue has referred to decision in **Sales Tax Bar Association (Regd.) v. GNCTD**, WP(C) No. 4236/2012 and rightly submitted that there was no

need of issuance of any prior notice by the Assessing Authority to the dealer, for the purpose of imposition of penalty, and further that opportunity has been afforded by the Ld. OHA to the dealer in-compliance with the said decision.

Decision in Sales Tax Bar Association's case does not find mention in Bansal Dye Chem's case. Said previous decision on the point appears to have not been referred to before the Hon'ble High Court at the time of arguments in the subsequent decision of **Bansal Dye Chem** case (supra), and as such said decision does not come to the aid of the dealer – appellant.

27. However, a perusal of notice u/s 33 of DVAT Act would reveal that the Assessing Authority nowhere observed as to on which ground or due to which reason or violation, the imposition of penalty was called for. Simply because section 86 (15) finds mentioned in the work sheet and section 86 of the Act finds mentioned in the notice u/s 33, it cannot be said that the Assessing Authority satisfied himself before imposition of the said penalty that it was a case of any violation u/s 86 (15).

Even a perusal of the impugned order passed by learned OHA does not reveal any satisfaction recorded as to the ground or reason for imposition of penalty u/s 86 (15) of DVAT Act. Therefore, the notice of assessment of penalty u/s 33 of DVAT Act deserves to be set-aside. Consequently the impugned

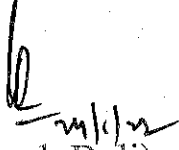
order vide which the said notice of penalty has been upheld, also deserves to be set-aside.

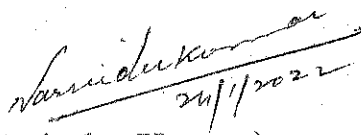
Result

28. In view of the above discussion, the appeal No.482/13 is allowed and the impugned order upholding the assessment / imposition of penalty u/s 33 of DVAT Act read with section 86(15) of DVAT Act is set-aside, but appeal No.481/13 is dismissed as regards the impugned order upholding the notice of default assessment of tax and interest, levied u/s 32 of DVAT Act.
29. 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 :24/01/2022


(Rakesh Bali)
Member (A)


(Narinder Kumar)
Member (J)

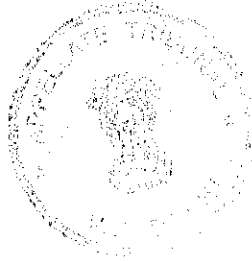


Appeal No. 481-482 / DVAT / 13 / 1888-95

Dated: 28/1/22

Copy to:-

- | | |
|--|----------------|
| (1) VATO (Ward- 8) | (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) | |




REGISTRAR