

P5

BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI

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

Review No : 325 & 326/ATVAT/2022
In Appeal No. 747 & 748/ATVAT/2009

Date of Order : 24/2/2022

M/s. Bharat Petroleum Corp. Ltd.,
ECE House, 28-A,
Kasturba Gandhi Marg,
New Delhi.

..... Applicant

V

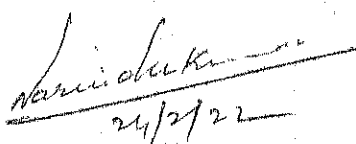
Commissioner of Trade & Taxes, Delhi

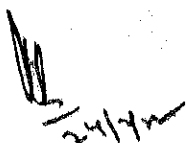
..... Respondent

Counsel representing the Appellant : Sh. A.K. Bhardwaj.
Counsel representing the Revenue : Sh. C.M. Sharma.

ORDER

1. This common order is to dispose of the above captioned two Review Applications filed by the dealer, who was appellant in appeals No. 746 to 748/2009. Review application No. 325 pertains to appeal No. 747/2009. Review application No. 326 pertains to appeal No. 748.
2. On 7/12/2021, two appeals No. 747 & 748 were dismissed by this Tribunal as not pressed by observing in para No. 5


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Rev. No : 325-326/ATVAT/2022
In Appeal No. 747 & 748/ATVAT/2009

against Commissioner of Sales Tax, Delhi, wherein the

Hon'ble High Court observed that in case reconciliation of accounts does eventually assume importance and is considered to be necessary for proper adjudication, it shall be open to the Appellate Authority to issue appropriate directions in accordance with law.

Learned counsel has also referred to copy of petition for reconciliation of accounts, submitted before this Tribunal, and pleaded that in view of the said petition and the order dated 1/3/2006 passed by Hon'ble High Court, the point regarding the issue of reconciliation of accounts be adjudicated after restoration of the two appeals. In support of his submission, learned counsel has referred to decision in **Chajju Ram v. Neki**, (1922) 24 BOMLR 1238 passed by Hon'ble Bombay High Court on 27/2/1922 and **Moran Mar Basselios Catholicos v. The Most Rev. Mar Poulouse**, 1954 AIR 526 by Hon'ble Apex Court on 21/5/1954.

6. We find that in the memorandum of appeals, one of the ground of appeal was that when the department had taxed the goods in the hands of the appellant, then the same could not be taxed again in the hands of the purchasing dealer, being first point goods and the same amounted to double taxation.

Review No. 225 & 326 / AT VAT / 22 / 2072-79
in Appeal No. 747 & 748 / AT VAT / 2009 / 2072-79

Dated: 28/2/22

Copy to:-

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|--|----------------|
| (1) VATO (Ward-28) | (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. | |


REGISTRAR

