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

Appeal No. 214/ATVAT/2017

Date of Judgment: 11/3/2022

M/s. SECO Tools India Pvt. Ltd.,
306, Ansal Tower,
38 Nehru Place,
New Delhi – 110 0019.

..... Appellant

V

Commissioner of Trade & Taxes, Delhi.

.....Respondent

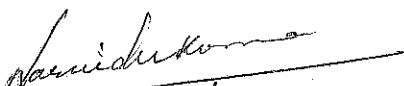
Counsel representing the Appellant : Sh. M.K. Gandhi.
Counsel representing the Revenue : Sh. S.B. Jain.

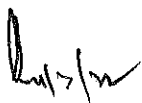
JUDGMENT

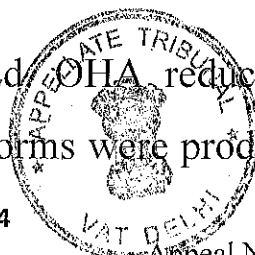
1. The Appellant has filed this Appeal No. 214/2017, challenging order dated 14/9/2017 passed by VATO – Special Objection Hearing Authority (SOHA) (ward No. 206), under Central Sales Tax Act (CST). The appeal pertains to Annual- 2012.

2. Assessing Authority vide order dated 22/3/2017 directed the appellant to pay a sum of Rs. 59,93,378/- for Annual - 2012, towards additional tax and interest, under CST Act.

3. Vide order dated 14/9/2017, Ld. SOHA reduced the demand, keeping in view that some of the C forms were produced before him


11/3/22





during objections, and also taking into consideration the missing statutory Forms. Even then the dealer is feeling aggrieved and has come up in appeals.

4. Arguments heard. File perused.

5. Learned counsel for the appellant submits that subsequent to the disposal of the objections by learned OHA, appellant received certain statutory forms, copies of which the appellant has placed on record, and that the same be allowed to be considered by the Assessing Authority.

Learned counsel for the appellant has submitted that the statutory forms filed in these appeals could not be earlier submitted by the appellant due to sufficient cause.

6. Learned counsel for Revenue has gone through the copies of the statutory forms, submitted by the appellant before this Tribunal, and submitted that these pertain to the tax period, to which this appeal relates.

7. Copies of the Statutory Forms now filed by the dealer – appellant are collectively Ex.C-1.

8. In the case of **M/s Kirloskar Electric Co. Ltd. V/s. Commissioner of Sales Tax**, 1991 Vol. 83 of Sales Tax Cases, 485, decided by Hon'ble High Court of Delhi, Hon'ble Judge observed in the manner as :-



12/11/17

12/11/17

“The State is entitled to the tax which is legitimately due to it. When the Sales Tax Act provides that a deduction can be claimed in respect of sales affected in favour of registered dealers than the deduction should be allowed. The proof in support of claiming the deduction is the production of the S.T. 1 forms. Even though the S.T. 1 forms were produced after the assessment had been completed. It will not be fair or just not to allow the legitimate deduction.....”

9. In the light of the judgment of Hon'ble Delhi High Court in M/s Kirloskar Electric Company Ltd., appellant herein deserves another opportunity to submit statutory forms, referred to above.

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 forms to verification (including ruling out of any possibility of duplicacy) and also consider, sufficient cause, if any, for non filing of the said statutory 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 8/4/2022.

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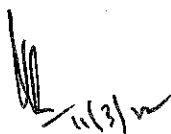
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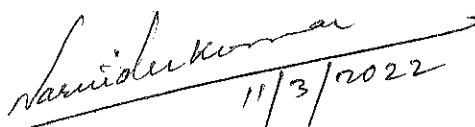


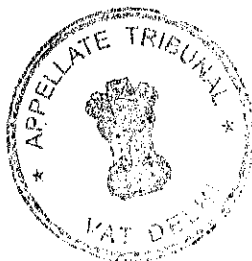
10. Copy of the order be supplied to both the parties as per rules. One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.

Date : 11/03/2022


(Rakesh Bali)
Member (A)


(Narinder Kumar)
Member (J)



Appeal No. 214/ATVAT/2017/2984-91

Dated: 14/3/22

Copy to:-

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|--|----------------|
| (1) VATO (Ward-206) | (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

