

(217)

**BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI**

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

Appeal No.: 27/ATVAT/2015

Date of Judgment: 25/03/2022

M/s. PCI Limited  
19, Rajindra Park,  
New Delhi-110060

..... Appellant

v

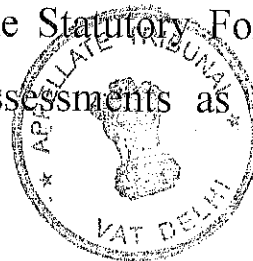
Commissioner of Trade & Taxes, Delhi

..... Respondent

Counsel representing the Appellant : Sh. V. Bhatia  
Counsel representing the Revenue : Sh. C. M. Sharma

**Judgment**

1. This appeal came to be filed challenging the order dated 05.03.2015 passed by learned Special SOHA (VAT(Audit)). Vide impugned order, learned SOHA upheld the assessment of tax and interest framed under Central Sales Tax (CST Act).
2. Assessment of tax and interest was framed on 02.01.13/24.01.13 relating to tax period Annual-2010-11 due to the reason that Statutory Forms, specified therein, were not produced by the dealer.
3. Against the said assessments dealer filed objections. Ld. SOHA disposed of the objections, while allowing certain exemptions on production of some Statutory Forms, and at the same time, upholding the assessments as regards the Statutory Forms not produced.
4. Arguments heard. File perused.



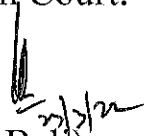
*Narinder Kumar*  
25/3/22

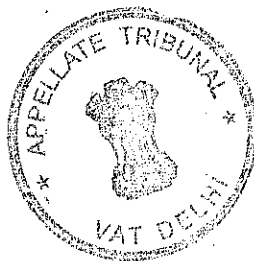
5. During pendency of this appeal, appellant has filed five 'C' Forms as find mentioned in list Ex. C1.
6. In the given facts and circumstances, when dealer – appellant has submitted five 'C' Forms, we deem it a fit case to dispose of the appeal with direction to the learned Assessing Authority to make assessment after taking into consideration the said five 'C' Forms subsequently produced.
7. As a result, this appeal is disposed of so as to allow another opportunity to the appellant to present before the Assessing Authority, Statutory Forms list of which is Ex.C-1.

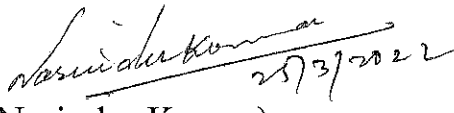
The Assessing Authority shall subject these Statutory Forms to verification (including ruling out of any possibility of duplicacy) and also consider, good and sufficient cause, if any, for non filing of the said Statutory Forms, before allowing the concessional rate of tax to the appellant, while making assessment afresh, in accordance with law.

8. Appellant is hereby directed to appear before the Assessing Authority on 7/4/2022.
9. 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: 25/03/2022

  
(Rakesh Bali)  
Member (Administrative)



  
(Narinder Kumar)  
Member (Judicial)

Appeal No. 27/19747/15/3120-27

Dated: 28/3/22

Copy to:-

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|---|----------------|
| (1) VATO (Ward-44)  | (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**