

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

Appeal No. 37/ATVAT/2019
Date of ^{Judgment} Order: 29/3/2022

M/s. Philips India Pvt. Ltd.,
HCMR Complex, Near Nand Nagari
Mandoli, Delhi - 110 093.

..... Appellant

V

Commissioner of Trade & Taxes, Delhi

..... Respondent

Counsel representing the Appellant : Sh. Shammi Kapoor
Counsel representing the Revenue : Sh. S.B. Jain

JUDGMENT

1. Dealer – appellant has filed appeal against order dated 22/7/2019 passed by learned Special Objection Hearing Authority (SOHA), feeling aggrieved because of upholding of levy of additional tax with interest, due to non submission of C-forms and I-Forms.
2. Prior to the passing of the impugned order, notice of default assessment of tax and interest was issued by learned VATO on the ground that the dealer had not furnished C-forms and I-forms of the value mentioned therein.
3. When the objections filed by the dealer against the said notice of

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default assessment of tax and interest, under Central Sales Tax Act (CST), came to be partly dismissed by learned SOHA, the dealer came up in appeal.

4. Arguments heard. File perused.
5. It may be mentioned here that today, vide separate order, dealer – appellant has been allowed to place on record C-forms of the value of Rs. 1,46,30,988/- said to have been received from the vendors subsequently to the passing of the impugned order by learned OHA.
6. 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 our own Hon'ble High Court, it was observed in the manner as :-

“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.....”

7. In the light of the said judgment appellant herein deserves another



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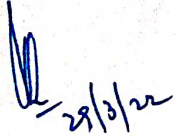
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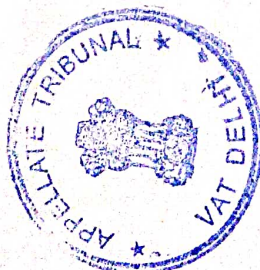
opportunity to submit statutory forms, referred to above.

8. Accordingly, this appeal is disposed of so as to allow another opportunity to the appellant to present before the learned 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.
9. Appellant is hereby directed to appear before the Assessing Authority on 11/4/2022.
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.

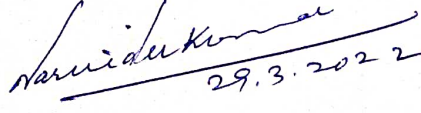
Announced in open Court.

Date : 29/3/2022


(Rakesh Bali)
Member (A)



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(Narinder Kumar)
Member (J)

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Dated: 31/3/22

Copy to:-

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| (1) VATO (Ward-) | (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