

Stay Application No. 319- 322/ATVAT/2022

Appeal Nos. : 345-348/ATVAT/22

Date of Order: 5/4/2022

M/s. ACE Furniture Solutions P Ltd.,  
M-67, Greater Kailash –II,  
New Delhi.

.....Applicant

v.

Commissioner of Trade & Taxes, Delhi

.....Respondent

Counsel representing the Appellant : Sh. Sudhir Sangal  
Counsel representing the Revenue : Sh. N.K.Gulati

### ORDER

1. Present appeal came to be presented on 03/02/2022 challenging order dated 31/03/2021 passed by Ld. Special Objection Hearing Authority – VATO (hereinafter referred to as SOHA) while dealing with objections u/s. 74 of Delhi Value Added Tax Act, 2004 (hereinafter referred to as DVAT Act).
2. Vide Impugned order, learned SOHA allowed certain exemptions to the dealer – objector consequent upon furnishing of some C Forms, and upheld the assessment of Tax and Interest as framed by the Ld. Assessing Authority on 23/03/2019, as regards the remaining C Forms not furnished even before Ld. SOHA.
3. The matter pertains to all the four quarters of 2014-15.



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4. With the appeals, dealer has filed applications with prayer for admission of the appeals, without calling upon the dealer-applicant to deposit any amount towards the disputed demand.
5. Arguments heard. File perused.
6. Learned counsel for the Appellant-Applicant submits that one C-form for the 1<sup>st</sup> quarter; one C-form for the 2<sup>nd</sup> quarter; two C-forms for the 3<sup>rd</sup> Quarter and two C-forms for the 4<sup>th</sup> Quarter of 2014-15, have been submitted before this Appellate Tribunal, having been received after the passing of impugned order and as such there is no demand as regards the 1<sup>st</sup> and 2<sup>nd</sup> quarter but as regards the 3<sup>rd</sup> and 4<sup>th</sup> Quarter demands still exist and that the Dealer-Appellant undertakes to deposit the amount of tax and interest i.e. towards the balance disputed demand in respect of both these two quarters. The prayer is that all the four appeals be entertained.
7. It is submitted that dealer was approaching the purchasing dealer for issuance of statutory form but the latter found it difficult to get the same from respective authorities, and further that the dealer was hopeful to get the statutory forms.
8. In view of the submission made by the learned counsel for the appellant-applicant, learned counsel for the revenue has no objection to entertaining all these 4 appeals, subject to deposit of the amount towards tax and interest in relation to 3<sup>rd</sup> and 4<sup>th</sup> Quarter.
9. Accordingly, these appeals are entertained subject to deposit of the amount towards the balance demand of tax and interest in respect of

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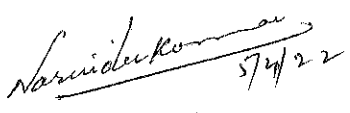
3<sup>rd</sup> and 4<sup>th</sup> Quarter of 2014-2015, by the dealer-appellant within 15 days.

11. All these 4 applications are disposed of accordingly.
12. On compliance, Learned counsel for the appellant to apprise the Tribunal and learned counsel for the revenue, so that on the next date, these appeals are taken up for final arguments.
13. Put up on 09-05-2022, for final arguments.
14. Copy of the order be placed in the other set of appeals. Copy of order be also 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 : 5/4/2022

  
(Rakesh Bali)  
Member (A)

  
(Narinder Kumar)  
Member (J)

Slg App. No. :- 319-322/ATVAT/22/3248-55  
in Appeal No. 345-348/ATVAT/22/3248-55

Dated: 6/4/22

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**

