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

Appeal No.207/ATVAT/21  
Date of Judgment: 06/04/2022.

M/s. PCI Limited,  
11/5B, IVth Floor, Pusa Road,  
Opp. Telephone Exchange,  
Karol Bagh, Delhi – 110 005.

.....Appellant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

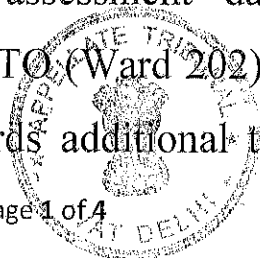
Counsel representing the Appellant : Sh. Chanderkant Singh.  
Counsel representing the Revenue : Sh. M.L.Garg

**JUDGEMENT**

1. By way of present appeal, dealer-objector has challenged order dated 27/06/2016 passed by Ld. Special Objection Hearing Authority (hereinafter referred to as SOHA). The matter pertains to tax period 2011-12.

2. Vide notice of default assessment dated 19/03/2015, Ld. Assessing Authority – VATO (Ward 202) directed the dealer to pay Rs. 97,74,657/- towards additional tax and interest under

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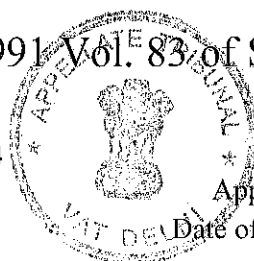
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*Narinder Kumar*  
6/4/2022

*6/4/22*

CST Act, due to the reason that the dealer failed to submit C , H & I Forms.

3. Feeling dissatisfied with the notice of default assessment of Tax and Interest issued under CST Act, dealer filed objections u/s. 74 of Delhi Value Added Tax Act, 2004 (hereinafter referred to as DVAT Act) before Ld. SOHA.
4. Before Ld. SOHA, the dealer-objector submitted some C Forms and I Form, and accordingly, he was allowed exemption from payment of tax. The dealer having failed to produce certain C , H & I Forms, Ld. SOHA upheld the balance demand towards tax and interest.
5. Hence, this appeal.
6. Argument heard. File perused.
7. During pendency of appeal, dealer has been allowed to place on record copies of 19 C Forms and 1 H Form. Said 20 forms are stated to have been received subsequently i.e. after the passing of the impugned order by Ld. SOHA.
8. In the case of **M/s Kirloskar Electric Co. Ltd. V/s. Commissioner of Sales Tax, 1991** Vol. 83 of Sales Tax Cases,



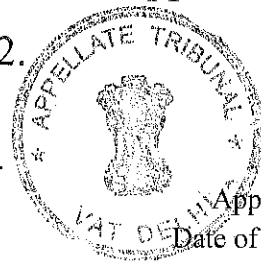
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485, decided by our own Hon'ble High Court, Hon'ble Judge observed in the manner as :-

“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.....”

9. In the light of the judgment of our own Hon'ble High Court in M/s Kirloskar Electric Company Ltd., appellant herein deserves another opportunity to submit statutory forms, referred to above.
10. 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. Appellant is hereby directed to appear before Learned Assessing Authority on 28/4/2022.




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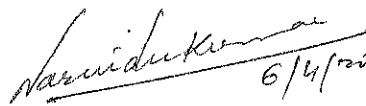
11. File be consigned to the record room. Copy of the order be supplied to both the parties as per rules. One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.

Date : 6/4/2022

  
(Rakesh Bali)  
Member (A)



  
(Narinder Kumar)  
Member (J)

Appeal No. 207/ATVAT/21/3256-63

Dated: 7/4/22

Copy to:-

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|--|----------------|
| (1) VATO (Ward-202)  | (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**