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

Appeal No. 118/ATVAT/2019

Date of Judgment: 8/4/2022 ✓

M/s. Avon Beauty Products India Pvt. Ltd.  
Kh. No. 913, Rice Mill Compound,  
Rithala, North-West Delhi,  
Delhi – 110 085.

..... Appellant

V

Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel for the Appellant

: Sh. Rahul Gupta.

Counsel for the Revenue

: Sh. M.L. Garg.

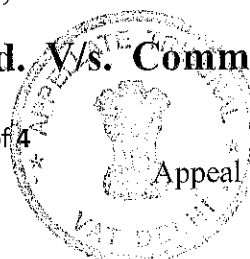
**JUDGMENT**

1. By way of present appeal, appellant has challenged order dated 4/6/2020 passed by learned Objection Hearing Authority (OHA), under Central Sales Tax Act (CST).
2. The appeal pertains to tax period 4<sup>th</sup> quarter of the year 2014-15. Vide impugned order, learned OHA allowed exemption to the applicant in respect of 50 F-forms of the value of Rs. 9,83,45,197/-, in view of decision in **M/s Kirloskar Electric Co. Ltd. Vs. Commissioner of Sales**

*Narinder Kumar*  
8/4/22

*8/4/22*

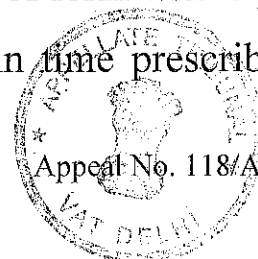
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Appeal No. 118/ATVAT/2019

**Tax**, 1991 Vol. 83 of Sales Tax Cases, 485. However, as regards remaining – missing F-forms of the value of Rs. 14,88,200/- and 83,27,721/-, learned OHA levied tax @ 5% and 12.5% respectively, with interest.

3. Feeling aggrieved by the impugned order, present appeal has been filed.
4. Prior thereto, vide order dated 25/3/2019, Assessing Authority levied CST on the value of Rs. 1,35,20,140/-, with interest to the tune of Rs. 81,39,864/-.
5. Arguments heard. File perused.
6. Case of the appellant is that it has been facing operational hardship in procuring the requisite forms from VAT office; and also that spread of COVID-19 throughout the country has also disrupted the business of the appellant causing various operational and major financial challenges.
7. In the appeal, reference has been made to the provisions of Rule 12(7) of CST Rules which provides that where there is sufficient cause for non submission of form within prescribed time, same can be submitted within time prescribed by the



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authority.

8. As per case of appellant, it has been following up with the branch/ authorities, but the branch / authorities did not provide the statutory forms within the stipulated time and as such default was on account of reason beyond control of the Appellant. Appellant has specifically alleged to have already received F-forms for a consideration <sup>able</sup> amount of stock transfers (more than 90%) from its different branches.
9. Today, when the appeal was taken up for hearing of final arguments, learned counsel for the applicant presented an application with the prayer that this appeal be adjourned for nine months to enable the dealer to collect remaining F-forms from its Assam branch, the reason being that the said branch has reported short stock transfer (inward) from other locations, due to unforeseen technical glitches. Said application filed by the dealer stands dismissed vide separate order of even date for the reason recorded therein.
10. Admittedly, <sup>for</sup> the tax period is 4<sup>th</sup> quarter of 2014. Assam branch of the dealer has admittedly reported short stock transfer. Even though it is stated to be inadvertent act of the said branch, undisputedly, the <sup>period</sup> for filing of revised

return has already expired. Dealer has not placed on record any document to suggest that concerned department or the Assistant Commissioner, Assam has allowed the Assam Branch of the dealer to revise the return. In the given circumstance, the provision of Rule 12(7) of CST Rules do not come to the aid of the dealer-appellant.

11. When the dealer-appellant has not furnished any statutory form, after the passing of the impugned order by learned OHA, we do not find any ground for setting aside the impugned order. Consequently, this appeal is hereby dismissed.
12. 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 : 08/4/2022

  
(Rakesh Bali)  
Member (A)



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(Narinder Kumar)  
Member (J)

Appeal No. 118/ATVAT/2019

Appeal No. 118/ATWAT/19/4004-4D11

Dated: 11/4/22

Copy to:-

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|--|----------------|
| (1) VATO (Ward-63)   | (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

