

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

Appeal No. 321/ATVAT/21

Date of Order : 8/4/2022

M/s Valvoline Cummins Pvt. Ltd.,  
A Square Udhyog Vihar Phase-II,  
122016,

.....Appellant

v.

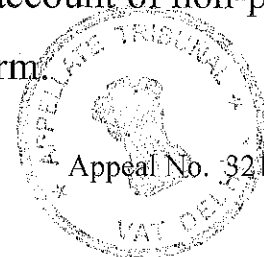
Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel representing the Appellant : Ms. Esha Sangal.  
Counsel representing the Revenue : Sh. P. Tara.

**ORDER**  
**(on Stay Application U/s 76(4) of DVAT Act)**

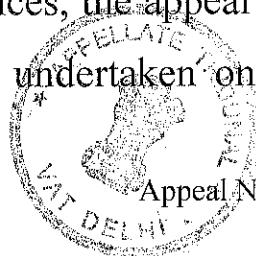
1. Arguments advanced on application u/s 76(4) of DVAT Act.  
File perused.
2. Learned Assessing Authority, vide order dated 28-03-2020,  
levied additional tax and interest on account of non-production  
of statutory forms, i.e. C-form & I-form.



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3. During the objections u/s 74 of DVAT Act, the dealer produced one I-form and 30 F-forms. Accordingly, the learned OHA allowed exemption in respect of the said forms, but upheld the levy of tax and interest as regards C-form and I-forms, which were not produced during hearing on objections.
4. Vide separate order of even date the dealer has been allowed to place on record 3 C-forms, keeping in view the submission that these have been received by the dealer subsequent to the passing of the impugned order by learned OHA.
5. Learned proxy counsel for the appellant submits that no other I-form has so far been received by the dealer.
6. At the time of final arguments, the dealer shall have to explain steps taken to secure the statutory forms.
7. Learned proxy counsel for the appellant submits that the dealer under-takes to deposit the balance demand towards tax on account of non-furnishing of I-forms and C-forms.
8. In the given facts and circumstances, the appeal is entertained, subject to deposit of the tax as undertaken on behalf of the



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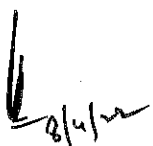
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dealer, and in addition, thereto 10% of the demand towards interest as per impugned order passed by learned OHA.

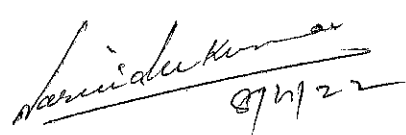
9. The dealer is directed to do the needful within 25 days and apprise the Tribunal and learned counsel for the revenue so that on the next date i.e. 09-05-2022, appeal is taken up for final arguments. Be put up on 9/5/2022.
10. Copy of the order be supplied to both the parties as per rules. One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.

Date : 8/4/2022.

  
(Rakesh Bali)  
Member (A)



  
(Narinder Kumar)  
Member (J)

Stay App. No.:- 281/ATVAT/21/4028-35  
Appeal No. 321/ATVAT/21/4028-35

Dated: 11/4/22

Copy to:-

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|--|----------------|
| (1) VATO (Ward-208)  | (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

