

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

M.A. No. 284/ATVAT/21
 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.

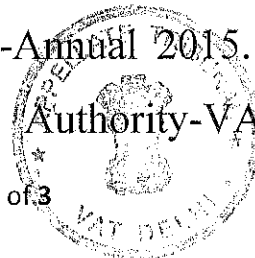
Commissioner of Trade & Taxes, Delhi.

.....Respondent

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

ORDER

1. This order is to dispose of application filed by the Dealer-Appellant-Applicant on 21.12.2021 with prayer that the dealer Company be allowed to place on record 'C Forms' of the value of Rs.9,99,235/-.
2. Another prayer in the application is that time be allowed to the dealer to produce on record all the remaining 'C' and 'I' forms, which are expected to be received.
3. Matter pertains to tax period-Annual 2015. Vide notice dated 28.03.2020, the Assessing Authority-VATO (Ward 207)



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directed the dealer to pay a sum of Rs.78,06,601/- by way of tax and interest.


4. Feeling aggrieved by the said assessment framed by the Assessing Authority, the dealer filed objections u/s 74 of DVAT Act.
5. While disposing of objections, as regards missing 'C' Forms of the value of Rs.10,39,939/-, and missing 'I'-Forms of the value of Rs.17,05,200/-, Ld. OHA upheld tax levied under CST Act, with interest, and accordingly directed the dealer to pay a sum of Rs 9,61,087/-. Feeling dissatisfied with the order passed by Ld. OHA, the dealer filed this appeal before the Tribunal on 17.12.2021.
6. In the application seeking permission to file additional documents, Dealer-Appellant has submitted that mostly all the 'C' Forms of the value of Rs.9,99,235/- have been received and the same are available with the Dealer-Applicant. But, at the same time, the applicant has alleged that some more 'C' Forms and 'I' Forms are yet to be received and that the dealer is making efforts to get the same.




8. As regards the 'C' Forms, now sought to be produced by way of this application, applicant has alleged that same could not be produced before Ld. OHA, having not been received by the dealer during hearing on objections.
9. In the given situation, in view of the submission put forth on behalf of the dealer that 3 C-forms now sought to be produced, have been subsequently received by the dealer, copies thereof are allowed to ^{be} place^d on record.
10. The other prayer in the application is that dealer be allowed to place on record some additional documents, which are yet to be received. No blanket order can be passed as regards the second part of the prayer.
11. Application is accordingly partly allowed.

Announced in open Court.

Date : 8/4/2022.


(Rakesh Bali)
Member (A)




(Narinder Kumar)
Member (J)

M.A. No. - 284/ATVAT/21 | 4036-43
Appeal No. 321/ATVAT/21

Dated: 11/4/22

Copy to:-

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|---|----------------|
| (1) VATO (Ward-207) | (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