

Another ground in the application is that the Assam branch of the dealer inadvertently reported the stock transfer (inward) due to

unforeseen technical glitch. The said branch then requested Assam VAT authorities for rectification of returns but the same has not been done due to spread of Covid – 19 throughout the country.

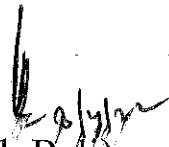
In the course of arguments we have enquired from the Learned Counsel for the appellant if the time of the revision of the return by the Assam Branch has expired or not. Learned Counsel candidly admits the return being of the year 2014 -15, the time for revised return has already expired. At the same time, in the application it has been alleged that the Assistant Commissioner, Assam may allow the Assam Branch to revise return. Learned Counsel submits that in case revised return is allowed, the dealer-applicant would be able to get F Forms and as such this appeal be adjourned.

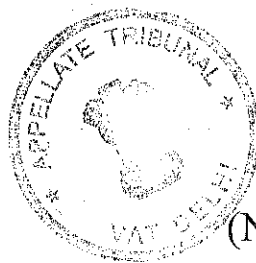
When Learned Counsel for the applicant has admitted that the period for filing of revised return has already expired, as regards tax period 2014-15, we do not ^{find} ~~found~~ any merit in this application seeking adjournment of the appeal for about 9 months so as to enable dealer to secure F Forms for the reasons mentioned there in.

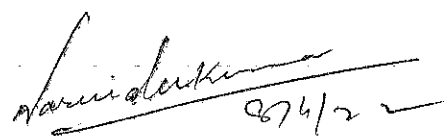
The application is hereby dismissed.

Announced.

Date : 8/4/2022.


(Rakesh Bali)
Member (A)



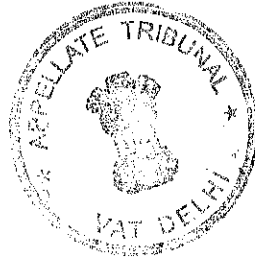

(Narinder Kumar)
Member (J)

M.A. NO. 401/ATVAT/22/4044-51
Appeal No. 118/ATVAT/19

Dated: 11/4/22

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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