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M/s. Avon Beauty Products India Pvt. Ltd. Appeal No. 118/ATVAT/2019

8/4/2022

ORDER

Present

Sh. Rahul Gupta, Counsel for Applicant.

Sh. M.L. Garg, Counsel for Revenue.

This order is to dispose of application filed on behalf of the dealer seeking adjournment on the ground that F-forms are awaited from the Assam Branch.

Argument heard. File perused.

This is a case where dealer has challenged impugned order passed by Learned Objection Hearing Authority, whereby payment of additional tax and interest due to non furnishing of F Forms has been upheld as regards tax period 4th Quarter 2014.

Initially the assessment was framed by the Assessing Authority on 25/03/2019 on account of non furnishing of F Forms.

Learned counsel for the appellant submits that due to spread of Covid – 19 throughout the country the business of the dealer – appellant suffered. As regards pending F Forms, it is submitted that dealer has been facing operational hardship.

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

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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 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)

Dated: 11 4 22

Copy to:-

(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.

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REGISTRAR