

M/S INGERSOLL RAND CLIMATE SOL. P. LTD.

MA NO. 428/STAY/22

IN APPEAL NO. - 389/ATVAT/22

28/04/2022

Present: Sh. S. L. Katyal, Counsel for Appellant.
Sh. M. L. Garg, Proxy Counsel of Sh. C. M. Sharma,
Counsel for Revenue.

Fresh appeal presented on 11/04/2022 has been listed for today because earlier there was some deficiency and also ~~the~~ because of the request made by learned counsel for the appellant. Learned counsel for the dealer-appellant submits that he shall be filing copy of Resolution passed by the Board of Directors authorizing the signatory to prefer this appeal.

Appeal is accompanied by an application u/s 76(4) of DVAT Act.

Heard on the application.

The appeal has been filed, challenging the disputed demand, firstly raised by learned Assessing Authority and then, upheld by learned OHA in respect of ~~the~~ Statutory Forms which were not produced even before learned OHA.

In the course of arguments, learned counsel for the appellant-applicant submits that the dealer-appellant is expecting the remaining Statutory Forms from the concerned dealers and further that the dealer has in his all bonafide,

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deposited amount towards the demands in respect of the other quarters, ^{because of} regarding non-production of Statutory Forms pertaining to those quarters.

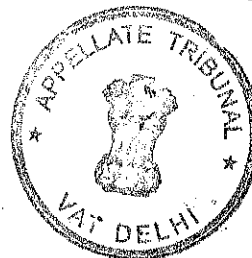
Learned counsel for the appellant further submits that dealer-appellant is ready to deposit a sum of Rs. 5,00,000/- towards the disputed demand of tax and interest and that the appeal be entertained.

Keeping in view, all the facts and circumstances and the averments made in the application and the submission made by learned counsel that dealer is ready to deposit a sum of Rs. 5,00,000/-, the application is disposed of, allowing the dealer to deposit a sum of Rs. 5,00,000/- within the 25 days from today. Dealer to apprise the Appellate Tribunal and learned counsel for the Revenue regarding compliance so that on the next date, the appeal be taken up for final arguments.

Be put up on 03/06/2022 for final arguments subject to compliance. Announced in open court - 07.28.4.2022.

Rakesh Bali
Member (A) 28/4/22

Narinder Kumar
Member (J) 28/4/22



MA. NO. 428/Stay/22/4244-51
Appeal No. 389/ATVAT/22

Dated: 29/4/22

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| (1) VATO (Ward-) | (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

