

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

Appeal No. : 317-320/ATVAT/2021
Date of Order: 05/05/2022

M/s. Mundhra Chemicals Pvt. Ltd.,
16/23/24 Village Pitampura,
Opp. Agrasen Bhawan,
New Delhi-110034.

.....Applicant

V.

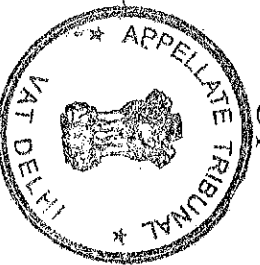
Commissioner of Trade & Taxes, Delhi

.....Respondent

Counsel representing the Applicant : Sh. R. K. Aggarwal.
Proxy Counsel representing the Revenue : Sh. S.B. Jain

ORDER

1. On 06/04/2022, dealer-appellant filed this application – MA No. 393/22. Prayer in the application is to allow the applicant to place on record Statutory Forms.
2. Application has been filed during pendency of appeals No. 317-320/2021. Vide impugned order dated 12/10/2021, passed by learned SOHA upheld demand of additional tax in respect of Statutory Forms not produced before learned Assessing Authority and also during pendency of objections.



3. In this application, applicant has alleged that it could not produce "C" Forms before learned SOHA, as the same had not been received during pendency of objections.


4. Now, "C" Forms are stated to have been received after efforts made by the applicant by making calls to the purchasing dealer regularly. As per further alleged, non-production of Statutory Forms before learned SOHA was neither intentionally nor mala-fide.

5. Learned proxy counsel for the Revenue has gone through the copies of the nine C Forms now sought to be placed on record. In view of decision in **M/s Kirloskar Electric Co. Ltd. V/s. Commissioner of Sales Tax**, 1991 Vol. 83 of Sales Tax Cases, 485, application deserves to be allowed. Same is allowed and the nine statutory forms are allowed to be placed on record for the purpose of disposal of this appeal.


6. 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: 05/05/2022


(Rakesh Balli)

Member (Administrative)


(Narinder Kumar)

Member (Judicial)



MA. No: 393/22
Appeal No. 313-320/11/17/22 / 4992-99

Dated: 5/5/22

Copy to:-

- | | | | |
|------|--|-----|------------|
| (1) | VATO (Ward-64) | (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

