

BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI

Sh. Narinder Kumar, Member (Judicial) & Sh. Rakesh Bali, Member (Administrative)

Appeal No. : 349/ATVAT/2022

Date of Judgment: 18/05/2022

M/s. Auto Parts Co.,
2582/12, Rohtagi Mention
Hemiltone Road Kashmeri Gate,
Delhi-110006.

.....Appellant

v.

Commissioner of Trade & Taxes, Delhi

.....Respondent

Counsel representing the Appellant : Sh. Rahul Gupta.

Counsel representing the Revenue : Sh. M. L. Garg.

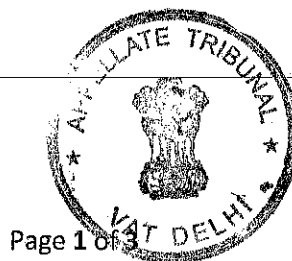
JUDGMENT

1. By way of present appeal, dealer has challenged order dated 02/12/2021 passed by learned SOHA relating to tax period – 1st Quarter, 2nd Quarter and 3rd quarter of 2013.

2. Prior to the above said order dated 02/12/2021, learned SOHA, VATO (Ward-17) had passed order dated 09/11/2021 allowing certain exemptions to the dealer on the basis of some Statutory Forms stated to have been produced by the dealer, and upheld the demand raised by learned Assessing Authority as regards "C" Forms which were not produced.

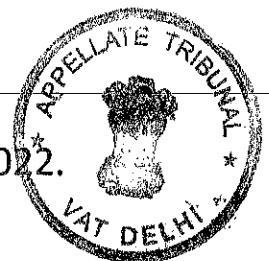
Narinder Kumar
18/5/2022

Rakesh Bali
18/5/22



3. Initially, the assessment was made by learned Assessing Authority on 26/09/2017 raising demand of tax and interest in respect of all the above said three tax periods.
4. The only ground put forth by learned counsel for the appellant is that order dated 02/12/2021 came to be passed by learned SOHA without providing any opportunity to the dealer of being heard and as such, the same deserves to be set aside.
5. Learned counsel for the Revenue submits that Revenue has no objection to the remand of the matter ^{to} of learned SOHA for adjudication on the point of Review after providing opportunity to the dealer of being heard.
6. Before passing order dated 02/12/2021, learned SOHA should have issued notice to the dealer. Since no such notice was issued to the dealer, the impugned order dated 02/12/2021 deserves to be set aside and matter is required to be remanded to learned SOHA for decision afresh.
7. In view of the above discussion, this appeal is disposed of, impugned order dated 02/12/2021 passed by learned SOHA is set aside and the matter is remanded to learned SOHA for decision afresh on the point of Review after providing reasonable opportunity of being heard to the dealer.


8. Dealer to appear before learned SOHA on 02/06/2022.

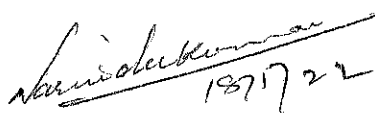


9. File be consigned to the record room. Copy of the judgment be supplied to both the parties as per rules. One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.

Date: 18/05/2022


(Rakesh Bali)
Member (Administrative)


(Narinder Kumar)
Member (Judicial)



Appeal No. 349/ATVAT/2022/4412-18

Dated: 19/05/2022

Copy to:-

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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. | |


REGISTRAR

