

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

Appeal No. 171-176/ATVAT/16

Date of Order: 30-05-2022

M/s. J B Motors Private Limited
40 Rani Jhansi Road
Jhandewalan, New Delhi-110055

.....Appellant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

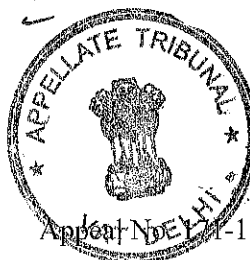
Counsel representing the Appellant : Sh. S.K. Verma
Counsel representing the Revenue : Sh. P. Tara

JUDGMENT

1. By way of present set of appeals, dealer company has challenged order dated 09-05-2016 passed by learned OHA (zone- VIII).
2. The dealer is feeling aggrieved by the impugned order because learned OHA disposed of the 12 objections u/s 74 of DVAT Act, filed by the said company. The objections came to be dismissed on the following ground:-

Narinder Kumar
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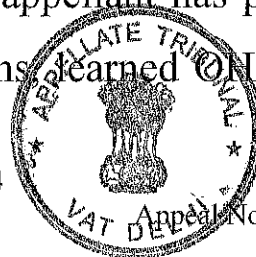
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“Since M/s J. B. Motors Private Limited purchased from suspicious/cancelled dealer, hence, the objection is partially allowed in respect of penalty only and the dealer is directed to deposit tax along with interest.

Considering the overall facts and circumstances of the case and documents on record, the ends of justice will be met, if the objector is given an opportunity to submit requisite documents before the VATO on the matter of imposition of penalty. The objector shall appear before the VATO on or before 07-03-2016 with complete records & details. Order accordingly.”

3. Notices of default assessment of tax and interest were issued by the Assessing Authority u/s 32 of DVAT Act. The said notices pertained to all the quarters of 2013-14 and 1st and 2nd quarter of 2014-15.
4. It may be mentioned here that while framing default assessment, learned Assessing Authority observed that he was reviewing the previous assessment orders dated 17-07-2015.
5. Arguments heard. File perused.
6. Learned counsel for the dealer-appellant has pointed out that while disposing of the objections learned ONA has nowhere



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discussed the objections and submissions raised by the dealer company and has also not given any reasons in directing the dealer to deposit tax and interest.

7. On going through the impugned orders, we find that on the point of tax and interest, learned OHA has not discussed the objections/ submissions raised on behalf of the dealer-objector. In the impugned order, we are unable to find any reason for upholding the levy of tax and interest as per assessment framed by the Assessing Authority.
8. In the given situation, we have no option but to remand the matter to learned OHA for decision afresh on the objections, so far as levy of tax and interest is concerned.
9. Consequently, all these six appeals are disposed of and while setting aside the impugned order as regards upholding of impugned assessment of tax and interest, matter is remanded to learned OHA with the direction to decide the objections on the point of levy of tax and interest afresh after providing reasonable opportunity of being heard to the dealer, and giving reasons.
10. Dealer-appellant to appear before learned OHA on 23-06-2022.



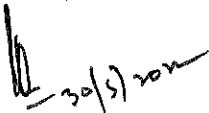
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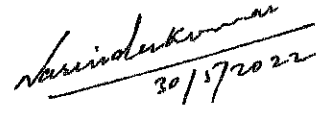
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11. File be consigned to record room. Copy of the order be supplied to both the parties as per rules. One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.

Date: 30/05/2022


Rakesh Bali
Member (A)


Narinder Kumar
Member (J)



Appeal No. 171-176/ATVAT/16/4532-39

Dated: 30/5/22

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. | |



[Signature]
REGISTRAR