

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

MA No.- 398 & 399/ATVAT/22

Date of Order : 01/06/2022

M/s Jai Mata Kota Stones
70/1/2, Marble Market,
Mangolpur Kalan,
Delhi-110085.

.....Appellant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

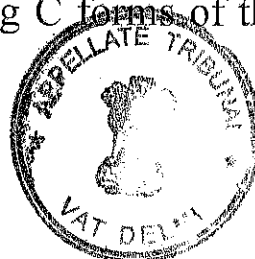
Counsel representing the Appellant :
Counsel representing the Revenue :

Sh. Simit Aggarwal.
Sh. P. Tara.

ORDER

1. This order is to disposed of the above referred two applications with prayer for entertainment of the two appeals no. 398 & 399/22 without calling upon the dealer to deposit any amount by way of pre-deposit on account of the demands in dispute.

2. The appeals have been filed challenging orders dated 15-03-2022 passed by learned OHA, whereby dealer has been allowed exemption from payment of tax in respect of the value of two C forms pertaining to tax period 1st quarter of 2012 and two C forms pertaining to tax period Annual 2010, but at the same time directed to pay the balance amount of tax with interest on account of non-submission of remaining C forms of the value mentioned in each assessment order.



11/6/22

3. Arguments heard. File perused.
4. Learned counsel for the applicant has submitted that in ^{the} each appeal he has submitted in all two statutory forms i.e. in the appeal pertaining to tax period 1st quarter of 2012, he has submitted one C form subsequently received from the other dealer and in the other appeal pertaining to tax period Annual 2010, he has submitted one C form, which too has been received subsequently.
5. The submission of learned counsel for the appellant-applicant is that these C forms could not be produced earlier before Assessing Authority and learned OHA, because the other dealer had not supplied the same in time.
6. Keeping in view the submission that above referred to two C forms have been received by the dealer-applicant subsequent to the passing of the impugned orders, we deem it a fit case to entertain the two appeals without imposing any condition regarding deposit of any amount by way of pre-deposit towards the balance demand in dispute.
7. Both the applications are disposed of accordingly.

Be put up on 24-06-2022 for final arguments.

Announced in open court.
07.1.6.2022

Rakesh Bali
Member (A)

11/6/2022

Narinder Kumar
11/6/2022
Narinder Kumar
Member (J)

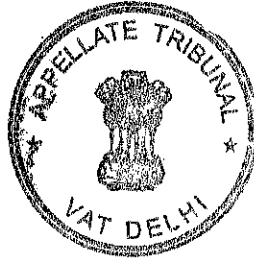


Appeal No. M.A No. 398 & 399/ATVAT/22/4596-03

Dated: 02/06/2022

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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 *[Signature]*