

BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI

Sh. Narinder Kumar, Member (Judicial)

M.A. No. 436-437/ATVAT/22

In Appeal No. 392-393/ATVAT/22

Date of Order: 7/6/2022

M/s Consul Neowatt Power Solutions (P) Ltd.,
309-310, DLF Tower B,
Jasola, New Delhi-110025.

.....Applicant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel representing the Applicant : Sh. Neeraj Khivani.
Counsel representing the Revenue : Sh. P. Tara.

ORDER

1. This order is to dispose of two applications No. 436/22 & 437/22, purported to be u/s 76(4) of Delhi Value Added Tax Act.



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2. ✓ Vide impugned order, learned SOHA has allowed certain exemptions to the dealer – appellant on production of C & F forms, but at the same time upheld the balance demand towards tax and interest as per assessments framed by learned VATO.
3. The appeals pertain to tax period – 3rd & 4th quarter 2016-17. The assessments were framed on 1/10/2021 and 22/2/2021 raising demand under section 9(2) of CST Act.
4. Arguments heard on the applications. File perused.
5. Learned counsel for the appellant-applicant has placed on record photocopies of 10 'C' Forms while submitting that the same have been received subsequently i.e. after the passing of the order by learned OHA.
6. When the value of these 'C' forms for the tax period is taken into consideration for the purposes of these two applications, still their remains balance disputed demands towards tax & interest.
7. Learned counsel for the applicant submits that the dealer-applicant is going to deposit the balance disputed demand towards tax and interest in respect of 'C' forms which have still not been furnished or are short, within ~~about~~ 30 days. ✓



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8. Keeping in view the said undertaking by learned counsel for the applicant that the dealer is going to deposit the balance disputed demand towards tax and interest as regards the missing/ short 'C' forms, in respect of both the quarters – 3rd & 4th quarters, these appeals are entertained subject to condition that the balance disputed demand towards tax and interest as regards the remaining short forms is deposited within 30 days from today by way of pre-deposit for entertainment of the appeals. Counsel for applicant to apprise Registry of Appellate Tribunal and counsel for the Revenue regarding compliance with this order, well in time, so that on the next date i.e. 15/7/2022, appeals are taken up for final arguments.
9. Be put up on 15/7/2022 for final arguments subject to compliance.
10. 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 web-site.

Announced in open Court.

Date : 7/6/2022



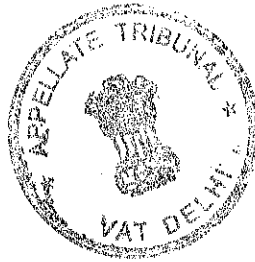
Narinder Kumar
7/6/22
(Narinder Kumar)
Member (J)

M.A. no. 436-437/ATVAT/22 / 4752-59
In Appeal No. 392-393/ATVAT/22

Dated: 07/06/2022

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