

**BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI**

Sh. Narinder Kumar, Member (Judicial)

Appeal No.: 389/ATVAT/22

Date of Judgment: 12/07/2022

M/s Ingersoll Rand Climate Solution (P) Ltd.,  
273/2 Shahabad Mohammedpur,  
Behind IGI Airport, Land mark Bansal House,  
New Delhi-110061.

.....Appellant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel representing the Appellant : Sh. S.L. Katyal.  
Counsel representing the Revenue : Sh. C.M. Sharma.

**JUDGMENT**

1. This matter pertains to tax period – 1<sup>st</sup> quarter of 2016-17.

On 11/2/2021, learned Assessing Authority – VATO (Ward 115, Spl. Zone) framed default assessment of tax and interest u/s 9(2) of Central Sales Tax Act (here-in-after referred to as the CST Act) and thereby raised a demand of Rs. 71,28,344/-, which included demand of Rs. 29,27,754/- towards interest.

The assessment came to be made due to the reason that the dealer failed to furnish statutory forms i.e. “C”, “F” & “I” Forms.

*Narinder Kumar*  
12/7/2022

2. The dealer – assessee felt aggrieved and as such took up the matter to learned SOHA – VATO (Ward-115, Spl. Zone). Before learned SOHA, the assessee – objector produced 23 “F” Forms, 38 “C” Forms & 01 “I” Forms. Taking into consideration the said statutory forms and factum of return of goods worth Rs. 60,189/-, learned SOHA allowed exemption from tax to the dealer – objector. At the same time, due to non-production of remaining “C”, “F” & “I” Forms, learned SOHA upheld the balance demand raised by the dealer by the Assessing Authority. *vide order dt. 10.2.2022*

3. Hence, this appeal.

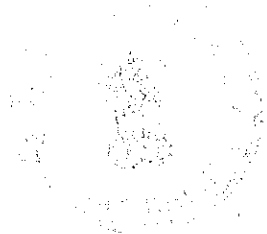
4. It may be mentioned here that the dealer is stated to have deposited amount due towards the balance demand in respect of all other three quarters, due to non-production of statutory forms.

As regards 1<sup>st</sup> quarter, at the time of entertainment of appeal it was expressed on behalf of the appellant that the dealer was ready to deposit a sum of Rs. 5.00 lakhs towards the disputed demand of tax and interest. This prayer was allowed and appellant was required to deposit Rs. 5.00 lakhs within 25 days. Compliance was accordingly made on 28/4/2022.

5. On 3/6/2022 counsel for the appellant sought adjournment to place on record some “C” Forms stated to have been received by the dealer subsequently, *but ultimately no statutory form has been furnished with or during this appeal.*

6. Argument heard. File perused.

*Nh*  
*12/1/22*



7. As noticed above, Learned SOHA vide impugned order dated 10/02/2022 called upon the dealer to deposit amount of additional tax due with interest, as specified therein, the reason being that the dealer had failed to produce "C" Forms worth Rs. 887958/- ; "F" Forms worth Rs. 6131731/-; and "I" Forms worth Rs. 531090/-.
8. While challenging the impugned order, dealer – appellant alleged that it was expecting more statutory forms before hearing of appeal. However, admittedly, no other statutory form has been filed by the dealer with the Memorandum of Appeal or thereafter till today. It may be mentioned here that there was ample time available with the dealer to collect remaining statutory forms ever since passing of the impugned assessment/order dated 10/02/22, but no such statutory form has been furnished.
9. On 01/07/2022 adjournment was sought to place on record documents in proof of steps taken by the dealer to collect statutory forms. However, neither on 01/07/22 nor thereafter any such document has been filed, despite opportunity.
10. The fact remains that no statutory form has been furnished by the dealer with the appeal or after filing of the appeal. Even no document has been filed to prove that such and such steps was taken by the dealer ever since the transactions took place <sup>in connection with</sup> ~~for~~ collection of remaining statutory forms from the purchasing dealer.

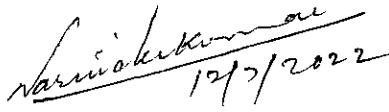
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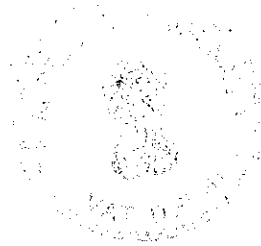
11. In view of the above discussion, Learned Counsel for the Revenue has rightly submitted that in absence of <sup>formality of</sup> any further statutory forms i.e after passing of the impugned order dated 10/02/2022, the appeal deserves to be dismissed. As a result, the appeal is hereby dismissed.

12. 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 web-site.

Announced in open Court.

Date : 12/07/2022

  
(Narinder Kumar)  
Member (J)



Appeal No. 389/ATVAT/22/5019-26

Dated: 12/07/22

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<br>DVAT/GST, Delhi - through EDP branch. |                |

  
REGISTRAR