

**M/S RELIANCE INFRASTRUCTURE PVT. LTD. VS.
COMMISSIONER**

APPEAL NO.: 301/ATVAT/21

24/08/2022

Present: Sh. Vivek Sharma, Proxy Counsel for Sh. S. K. Verma,
Counsel for Appellant.
Sh. S. B. Jain, Counsel for Revenue.

This order is to dispose of application presented on behalf of appellant seeking adjournment on the ground that Sh. Sushil Verma, Counsel for appellant is unable to appear as he is organizing a training programme for members of the Bar on "GST and Litigation Strategies" from 22/08/2022 to 25/08/2022.

Counsel for Revenue submits that in this appeal only the point of interest on refund is involved.

It may be mentioned here that on the previous date i.e. 10/08/2022, adjournment was sought on behalf of the appellant on the ground that true copies of certain documents were to be placed on record to support the arguments advanced. Accordingly, the appeal was listed for today for filing of any such application with annexure and supply of copy thereof to Counsel for the Revenue and also for arguments on merits. No such application has been filed. Even no copy has so

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far been supplied to Counsel for the Revenue as is being informed by Sh. S. B. Jain, Counsel for Revenue.

File reveals that for the first time this appeal was listed for final arguments on 30/03/2022, but Counsel for the appellant sought adjournment on the ground that he was yet to prepare a paper book. In the interest of justice, appeal was adjourned to 27/04/2022.

On 27/04/2022, adjournment was sought on behalf of the appellant on the ground that wife of Counsel for the appellant was to go for medical check-up. Accordingly, the appeal was adjourned to 23/05/2022.

On 23/05/2022, Counsel for the appellant did not argue the matter and rather sought adjournment. The ground was that inadvertently this case was not noted down by him in his diary. On his request, the appeal had to be adjourned to 15/06/2022.

On 15/06/2022, he argued the appeal to an extent, but sought adjournment on the ground that he was not keeping good health. So, the appeals ^{was} ~~were~~ adjourned to 07/07/2022.

On 07/07/2022, adjournment was sought on behalf of the appellant on the same ground i.e. the one put forth today – he being busy in connection with training programme. Since this was the only case listed on 07/07/2022 for arguments and

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that too at the request of Counsel for the appellant made on 15/06/2022, Counsel for the Revenue advanced arguments, he having come prepared with the same.

However, in the interest of justice, the appeal was adjourned to 18/07/2022 for further arguments on behalf of the appellant by way of "last opportunity".

So far as adjournment sought for today is concerned, it may be observed that generally training programmes are to be organized in the afternoon session so that the Court work does not suffer. The training programme has been scheduled by the Counsel himself. On the previous date, adjournment was sought by Counsel for appellant and ~~that~~ the matter was adjourned for today in his presence. In this situation, it was expected from the Learned Counsel, who is a senior member of the Bar, that he so arranged and scheduled the training programme that the appeal, in which he is a Counsel ^{are} argued on the given date(s). ✓ ✓

So expecting from the Counsel even in future, in the interest of justice, this appeal is adjourned to 29/08/2022 for further arguments on behalf of the appellant and that too by way of "last opportunity". It is made clear that no further opportunity shall be granted to the appellant for arguments.

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The application seeking adjournment is disposed of accordingly.

Copy of the order be sent to Sh. S. K. Verma, Counsel for the Appellant for information. Copy of the order be supplied to both the parties as per rules. Another copy be displayed on the concerned website.

Announced in open Court.

Date: 24/08/2022



Narinder Kumar
Member (J)

Appeal No. 301/AT/AT/21/5370-77

Dated: 24/2/22

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. | |




REGISTRAR