

**M/S OSWAL INDUSTRIAL ENTERPRISES PVT. LTD. VS.
COMMISSIONER**

**MA No. - 564-578/REST./22
APPEAL NO.: 368-382/ATVAT/22**

15/09/2022

Present: Sh. Gaurav Gupta, Counsel for Applicant.
Sh. P. Tara, Counsel for Revenue.

This common order is to dispose of 15 applications MA. No. 564-578/22, filed u/s Regulation 17 of Delhi (VAT) Appellate Tribunal Regulation, ³ filed by the appellant-applicant with prayer for restoration of ^h appeals nos. 368-382/22 which came to be dismissed in default of appearance on 16/08/2022.

Learned counsel for the appellant-applicant submits that on 16/08/2022 he could not appear ~~as he could not move out~~ because of self imposed home quarantine, on account of fever.

Record reveals that on 16/08/2022, none appeared on behalf of the appellant although the appeals were taken up twice. Learned counsel submits that he had requested ^a proxy counsel to appear before this Appellate Tribunal, but he could not appear in time.

In support of the applications, learned counsel for the appellant has submitted his own Affidavit.

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Learned counsel for the Revenue has no objection to the restoration of the appeals.

Keepng in view the "sufficient cause" for non-appearance on behalf of the appellant on 16/08/2022, _____

The applications are allowed and all the 15 appeals are restored to their original ~~nos~~ numbers.

Learned counsel for the applicant submits that ~~since~~ compliance was made by the dealer with the order dated 11/05/2022 by depositing amount by way of pre-deposit. for final arguments.

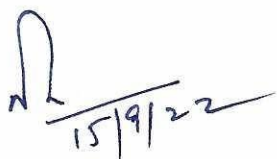
Appeals shall be taken up on 27/10/2022. Appeals shall also be taken upon 28/10/2022 for remaining arguments, if any.

Copy of the order be supplied to both the parites as per rules. One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.

Date: 15/09/2022.




15/9/22
Narinder Kumar
Member (J)

M.A no. - 564-568/^{Rest}~~ATVAT~~/22 / 5506-13
Appeal no. 368-382/ATVAT/22

Dated: 16/09/22

Copy to:-

- (1) VATO (Ward- .)
- (2) Second Case File
- (3) Govt. Counsel
- (4) Secretary (Sales Bar Association)
- (5) PS to Member (J) for uploading the judgement on the portal of DVAT/GST, Delhi-through EDP branch
- (6) Dealer
- (7) Guard File
- (8) AC(L&J)



REGISTRAR