

BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI
Sh. Narinder Kumar, Member (Judicial)

In Appeal Nos.: 429-431/ATVAT/22
Date of Order : 21/09/2022

M/s A. G. Enterprises
514/ C-8, Sector-8, Rohini,
Delhi-110085.

.....Applicant

V.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

CA representing the Applicant : Sh. Parveen Jain.
Counsel representing the Revenue : Sh. S. B. Jain.

ORDER

1. This order is to dispose of three M.As No. 559-561/22 filed u/s 76(4) of DVAT Act, for entertainment of three appeals no.429/22, 430/22 and 431/22.
2. The appeals pertain to tax period – 1st Qtr., 2nd Qtr. and 3rd Qtr. of 2016-17 respectively.
3. Appeals have been filed challenging impugned order dated 12/05/2022 passed by Learned VATO (Ward 63) – SOHA whereby even though certain exemptions were allowed to the dealer-assessee on production of some statutory “C” forms, demand raised by Learned Assessing Authority as regards

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remaining statutory “C” forms, not produced even before Learned OHA, has been upheld.

4. As noticed above, the impugned orders are dated 15/05/2022. Present appeals came to be presented on 01/09/2022.
5. The applicant has alleged that some of the statutory forms have been received by the dealer on 25/07/2022, which has led the applicant to prefer these appeals, and further that he could not file any appeal prior thereto due to non-receipt of any statutory form.
6. Applicant has also alleged that on receipt of statutory forms on 25/07/2022, the applicant contacted SOHA in order to submit the “C” forms so received, but by then SOHA had passed the order.
7. So far as, the point of entertaining of the appeals is concerned, learned CA submits that in view of the ‘C’ forms pertaining to 1st and 2nd quarter, no further demand arises and that as regards 3rd quarter, in view of the ‘C’ form received subsequently and taken on record, the demand raised by Revenue towards tax stands reduced. Learned CA further submits applicant is ready to deposit this reduced demand of tax.
8. Learned counsel for the Revenue submits that with the production of the ‘C’ forms for the 1st, 2nd and 3rd quarter, no demand survives, so far as 1st and 2nd quarter are concerned, and that the demand of tax as regards 3rd quarter stands reduced.

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9. In the given situation, as regards appeals against the impugned order pertaining to 1st and 2nd quarter, applicant need not deposit any amount towards tax and interest.

However, as regards the 3rd quarter, appeal is entertained subject to deposit of Rs. 11,000/- by the dealer-applicant-through legal representatives. Learned CA submits that this amount shall be deposited within three days.

10. All these three applications u/s 76(4) are disposed of accordingly and all the three appeals are entertained, subject to compliance.

11. Report to be submitted by counsel for the appellant as regards 3rd quarter within a week while apprising learned counsel for the Revenue and the Registry about the compliance, so that on the next date i.e. on **06/10/2022**, all these three appeals are taken up for final arguments.

12. 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 website.

Announced in open Court.

Date: 21/09/2022



Narinder Kumar
21/9/22
(Narinder Kumar)
Member (Judicial)