

**M/S UNIQUE AGRO PRODUCTS VS. COMMISSIONER**

MA NO. 579/COND./22  
IN APPEAL NO. 425/ATVAT/22

22/09/2022

Present: Sh. Raja Ram Gupta, CA for Applicant.  
Sh. P. Tara, Counsel for Revenue.

Today, CA for applicant has submitted his own affidavit in support of application seeking condonation of delay in filing of this appeal. Copy supplied.

He has also submitted copy of application presented before the Additional Special Commissioner for withdrawal of the three appeals said to have been inadvertently presented by the clerk there instead of their presentation before this Appellate Tribunal, so as to challenge the impugned orders. Copy supplied.

Heard on application seeking condonation of delay in filing of the appeal.

Vide common order of even date, all the three applications seeking condonation of delay filed in all the three appeals have been allowed with cost of Rs. 500/- in each appeal.

Learned CA submits that the applicant shall deposit the entire cost within three days.

Arguments advanced on the application <sup>N.O. 525/22</sup> u/s 76(4) of DVAT Act.

*[Handwritten signature]*  
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Learned CA submits that after the disposal of the objections by Learned OHA, one "C" form has been received by the dealer and its copy placed on record.

It is further submitted that as against the balance demand, the dealer has deposited a sum of Rs. 13,095/- and this appeal be entertained.

Learned Counsel for the Revenue has no objection to the entertainment of the appeals, in view of this submission put forth by Learned CA.

Since the applicant has deposited a sum of Rs. 13,095/- as against the total demand of Rs. 20,619/- i.e. towards additional tax and interest, the application is disposed of and appeal is entertained without calling upon the applicant to deposit any further amount.

Be put up on 11/10/2022 for final arguments.

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: 22/09/2022

Typed by Mukesh



*Narinder Kumar*  
22/9/2022  
Narinder Kumar  
Member (J)