

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

Appeal No.- 1451-1454 /ATVAT/11  
Date of Judgment : 03/10/2022

M/s Aksh Optifibre Ltd.  
J 1/1 B Extension Mathura Road,  
Mohan Cooperative Industrial Estate-110044

.....Appellant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

CA representing the Appellant : Sh. A. K. Batra.  
Counsel representing the Revenue : Sh. N. K. Gulati.

**JUDGMENT**

1. Today, learned counsel for the parties submit that the appellant having availed of concession under Amnesty scheme, for both the tax period i.e. July to September 2008 and October to December 2008, these appeals do not survive.
2. Learned CA for the appellant has produced on record form DSC-3 i.e. acknowledgement of discharge issued by the Department of Trade & Taxes. Copies of Challans dated 22/01/2014 in proof of deposit of Rs. 19,640/- i.e. Rs. 14,337/- towards tax and Rs. 5,303/- towards interest & Rs. 10,466/- i.e. towards Rs. 7,852/- towards tax and Rs.

*Narinder Kumar*  
3/10/22





2,614/- towards interest are lying annexed to the application dated 10/02/2014 submitted on behalf of the appellant to this Appellate Tribunal today.

3. In view of the acknowledgment of discharge on the basis of concession availed of by the dealer-appellant, these appeals do not survive. Accordingly, all these four appeals are dismissed being not maintainable.
4. File be consigned to record room. 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: 03/10/2022

*Narinder Kumar*  
3/10/22

(Narinder Kumar)  
Member (Judicial)

