

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

Appeal Nos. : 929-940/ATVAT/2010

Date of Judgment: 10/10/2022

M/s B.E. Billimoria & Co. Ltd.,
A-34, Okhla Indl Area, Ph-1,
New Delhi.

.....Appellant

v.

Commissioner of Trade & Taxes, Delhi

.....Respondent

Counsel representing the Appellant
Proxy Counsel representing the Revenue

: Sh. Umesh Sarwal.
: Sh. S. B. Jain, *proxy counsel*
of Sh. P. Tara, Adv.

JUDGMENT

1. Learned Counsel for the appellant submits that the dealer availed of concession under Delhi Tax Compliance Achievement Scheme, 2013 for the tax period 2008-09, 2009-10 & 2010-11 and that consequent upon deposit of Rs. 94,18,666/- by way of tax, acknowledgement of declaration came to be issued by the Revenue under sub-clause (2) of Clause 4 of the Delhi Tax Compliance Achievement Scheme. So, the submission is that nothing survives in these 12 appeals for adjudication. ✓



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2. In support of his submission, Learned Counsel has submitted copies of Forms DSC-1 (online), DSC-2 (online) and also copies of the said forms submitted manually.
3. Learned Counsel submits that somehow DSC-3 has never been issued by the Department of Trade & Taxes to the appellant. The submission is that in view of provisions of Clause 5(3) of the Delhi Tax Compliance Achievement Scheme, merely on a dealer having opted to avail of concession of the said scheme, no question of survival of statutory appeals arises, and as such these appeals be consigned to the record room.
4. Learned Proxy Counsel, after having instructions from Learned Counsel for the Revenue, submits that in view of the submissions put forth by Learned Counsel for the appellant and the documents furnished in support thereof, these 12 appeals do not survive.
5. In view of the fact that the dealer-appellant opted to avail of the concession of these above said schemes and then deposit²⁰¹ tax as per DSC-2, even if acknowledgement of discharge in the shape^h of DSC-3 has not been issued for one or the other reason, as rightly submitted by both the sides, these appeals do not survive. Accordingly, all these 12 appeals are dismissed being not maintainable.



6. File be consigned to the record room. Copy of the judgment 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: 10/10/2022

Narinder Kumar
10/10/2022
(Narinder Kumar)
Member (Judicial)

