

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

M.A. NO.-584/COND./22
Appeal No.-436/ATVAT/22
Date of Order: 12/10/2022

M/s Designers Delight Inc.
102, Dhudhiai Apartments,
Pitampura, Delhi-110034

.....Applicant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel representing the Applicant : Sh. A. K. Thakur, Proxy counsel.
Counsel representing the Revenue : Sh. S.B. Jain.

ORDER

1. This order is to dispose of application filed by the appellant-applicant seeking condonation of delay in filing of appeal u/s 76 of DVAT Act, so as to challenge the order dated 28-10-2021 passed by learned OHA-Additional Commissioner Zone-IV, Delhi.
2. In this application, delay of 251 days is sought to be condoned so as to challenge order dated 28-10-2021 passed by learned OHA.
3. Learned counsel for the Revenue has no objection to the condonation of delay and allowing the application.
4. It may be mentioned here that initially Appeal No. 415/22 was filed by the dealer-appellant before this Appellate



Tribunal challenging order dated 30-03-2022 passed by learned Additional Commissioner, whereby only review application filed by the dealer ^{against order dt. 28/10/21} was dismissed ^{on 10-08-2022}.

On behalf of the appellant, it was submitted that vide Appeal No. 415/22 actually the dealer intended to challenge order dated 28-10-2021 passed by learned OHA, whereby its objections u/s 74 of DVAT Act were dismissed. With this submission, counsel for the appellant requested for withdrawal of Appeal No. 415/22. Accordingly, said appeal was dismissed as having been withdrawn.

5. The above said facts narrate the inadvertent mistake in filing of appeal against the order dated 30-03-2022 (the order passed on review application). This is sufficient cause for condonation of delay. Accordingly the application is allowed.
6. Copy of the order be sent 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: 12/10/2022.


12/10/22

Narinder Kumar
Member (Judicial)

