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

Appeal Nos.: 1116-1119/ATVAT/12
Date of Judgment: 14/10/2022

M/s Calcom Vision Ltd.,
B-23/1, Wazirpur Industrial Area,
Delhi-52. .....Appellant

V.

Commissioner of Trade & Taxes, Delhi. .....Respondent

Counsel representing the Appellant : Sh. S. Sangal.
Counsel representing the Revenue : Sh. P. Tara.

JUDGMENT

1. This common judgment is to dispose of the above captioned four appeals as common questions of fact and law are involved.

2. The matter pertains to tax period 1997-98 and 1998-99. Dealer used to deal in resale of TV and components.

Appeal Nos. 1116-1117/12

3. On 21/09/2012, learned Special Commissioner/Appellate Authority (Z-VII) rejected the appeals filed by the dealer i.e. one u/s 43(1) of Delhi Sales Tax Act 1975 (hereinafter referred as DST Act) and other u/s 9(2) of Central Sales Tax Act, 1956 (hereinafter referred to as CST Act).

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4. As per assessment framed by the learned Assessing Authority-STO (Enforcement) for the tax period 1997-98, dealer-assessee was required to deposit a sum of Rs. 53,48,221/-, as depicted in ST-16 stated to have been enclosed therewith.

5. The assessment came to be framed due to the following reasons:-

> "While scrutinising record, it is revealed that dealer has purchased the TV for Rs. 8.25 crores and sold the same for Rs. 7.89 crore showing down in price by Rs. 0.36 crore. It shows that dealer has been selling the goods even below the cost price in the same way as had been doing in its sister concern.
>
> Similarly in the course of cabinet transactions he sold for Rs. 15.89 lakhs against the cost price of Rs. 22.88 lakhs and thus showing down price to the extent of Rs. 6.98 lakhs.
>
> Again against the tax paid purchased of Rs 1.72 crores. Its tax paid sale stand at Rs 1.71 crore which again shows down price.
>
> He was asked to explain the reasons for such down selling price and to produce the record. He failed to provide the original record of sale bills purchase, tax paid bills and other record.
>
> He only produced the ledger and copies of such bills and showed his inability to produce the complete record but from the skelton record produced by him, it is revealed that it has been selling goods below the cost price. As for example against the purchase price of Rs. 1625/- per T.V. he has sold it for Rs. 1579.94 and against Rs. 2105/- it has sold for Rs. 2024.03.
>
> The goods sold inter-state are not supported by any G.R./R.Rs particulars or any proof in support of movement of goods for local to outstation. Further no sale bill produced.
>
> In several cases the purchased price of T.V. is Rs. 1590/- whereas sold for Rs. 1313.45 as revealed in the ledger (the selling price of Rs. 1000 T.V. is shown at Rs. 1313445/-)
>
> Dealer failed to provide the reasons for such hidden losses which is nothing but concealing the sale and evading the tax by

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this means of lowering down tax price without any convincing and satisfactory explanation.

Dealer was served ST-32 as to why the return version of the dealer should not be rejected and as to why penalty for filing of incorrect return should not be imposed.

Ld. C.A. Vide his reply dated 07.08.2000 and 18.08.2000 explained that the dealer received import incentives in the form of DEPB against the said sales and value of export benefit is included in sale price and also stated that even if he had sold on higher price no revenue would have been received by the department and also stated the DEPB are not goods and no sale tax is attracted.

He further stated the TRs are passed onto the purchaser and truck. No appear on the invoices. The total amount of Rs. 50,12,944/- and the credit in respect of the same appear in P&L account and this amount is not taxable as there is no sales of goods involved in it. This is only momentary incentive received as an export benefit.

Discussing the above reply of the Ld. C.A.

No record of export no record of DEPB was even produced in spite of repeated direction the representative showed their inability to produce the complete record and it could not be ascertained as to how DEPB was utilised whether it was sold furthermore any import was made against DEPB. He has not filed any proof in support of export and therefore entry of DEPB in the books of account is without any base and support. Regarding his explanation that it is not taxable is also not acceptable since it is as good as REP licence, His transferable as in the case REP licence and was taxable at the same rate as that of REP licence. So it is incorrect to say that it is not taxable.

Regarding non-mentioning of Grs it is noticed that in most of the bills no particulars of Grs/RRs or proof of movement of goods is mentioned and no where these particulars appear in S. Tax account register filed by the dealer. In order to prove the interstate sale the proof in support of movement of goods is a

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must and the same is lacking in its sale record produced i.e. S. Tax A.S register.

Dealer did not produce any record in support of export and filed only 4 'C' forms which were also in complete. No detail of purchase order mentioned. Neither any proof in support of movement of goods interstate sale is produced.

Thus after going through the proceedings, reply of the Ld. CA and above discussion it is finally gathered that dealer failed to provide any record and satisfactorily explanation proof in support of movement of goods sold interstate, reasons for selling goods below cost price proof in support of export receipt of export incentives in DEPB and its further utilisation i.e. whether it is sold or nay import made against it or as to how it was acquired as no proof in support of export produced.

Further it was observed in its another sister concern that dealer had been making these such adjustment in books of accounts without proper base and record and similar is the case in this company also.

In view of above the returns/books of accounts of the dealers is rejected and the GTO is enhanced by 20% to cover all the evasion discussed. Its total sale is taken as local and taxed @6% under local act and in the absence of any proof in support of movement of goods sold outstation, no benefit of 'C' forms filed is given and penalty equivalent to tax collected is imposed. Since dealer has made taxable/tax paid purchased of Rs. 17246858/- the deduction of Rs. 17063225/- as tax paid sale under local act is allowed. The interest on the enhance sale is also charged and penalty of Rs. 2,00,000/- is also imposed under local act."

6. As per assessment framed under CST Act 1956, dealer was directed to deposit a sum of Rs. 2,03,233/- due to the following reasons:-

"The full facts of the case has been discussed in the local assessment order and the same shall prevail here also. The dealer failed to prove the movement of goods from the Delhi

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to Interstate. He did not file any GR/RRS and neither any mode of transport mentioned in its S. Tax accounts register and thus total interstate is taken as local and no deduction in respect of 3C forms filed by the dealer is given. The dealer was issued ST-32 and no satisfactorily explanation filed and thus penalty equivalent to the tax collected under central act as imposed. Credit of tax deposited and verified from the ward scroll is allowed. The amount of Rs. 2,03,233/- under the central act in Sept 1997 remanded unverified from the ward scroll, demand is created.

Penalty	8,44,926.00/-
T. Paid	6,41,693.00/-
Tax Due	2,03,233.00/-

Hence the dealer is directed to deposit a sum of Rs. 2,03,233/- for which demand notice is enclosed."

7. While disposing of the first appeal preferred by the dealer, learned Special Commissioner/First Appellate Authority observed in the manner as:-

"I have heard the arguments of the Counsel for the appellant as well as perused the case record including the grounds of appeal taken by the appellant as above. The D.R. for the Revenue has also been heard at length.

A glance on the impugned assessment orders has revealed that the appellant had sold the goods dealt in by him at the price lower than the price at which they were purchased by him from the market whereas no dealer does so to incur loss on his purchases. Therefore, it is a clear case of evasion of tax.

It has also been noted that the appellant had failed to provide the original record of sale bills, purchase and tax paid bills and other records before the assessing authority.

Likewise, as is evident from the Local assessment order, the appellant had not produced the complete record of export and DEPB sales. Moreover, it has also been seen that in the appeal filed by the appellant before the Ld. Appellate

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Tribunal against the order passed by the Ld. Predecessor u/s 43(5) of the DST Act, the appellant himself had admitted the taxability of the DEPB sales and accordingly deposited the tax amount of Rs. 1,40,357/- on it.

Therefore, on going through the record and submission of the counsel for the appellant as above, I find that the appellant has been very careless and callous in producing the record before the assessing authority and as such, he hardly deserves any leniency and, hence, the appeals are rejected being the same devoid of any merit."

8. Arguments heard. File perused.

Assessment (under DST Act) for the tax period 1997-98

9. Learned Counsel for the dealer-appellant has submitted that as regards assessment framed by learned Assessing Authority in respect of turnover of TV sets and cabinets, during the relevant period, these were not part of any of the four Schedules of DST Act and that dealer-appellant had already paid tax as regards these items, at first point.

The contention is that in the given situation, even if dealer sold these two items at a low price, no loss was caused to the Revenue due to said transactions, and as such the assessment framed in this regard deserves to be set aside.

10. On the other hand, Learned Counsel for the Revenue has contended that in the assessment, Learned Assessing Authority clearly mentioned that as regards the said transactions, dealer was asked to produce the relevant record of sale, purchase, tax

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paid bills and other record, but it produced only ledger and copies of certain bills, and expressed its inability to produce the complete record.

Learned Counsel for the Revenue has rightly contended that for want of complete record, the dealer failed to prove that tax had already been paid by it on the said items, at first point. It may be mentioned that in the course of arguments, it has not been disputed by Learned Counsel for the appellant that with these appeals no such document has been filed so as to challenge the assessments and the impugned order passed by Learned First Appellate Authority on this point.

11. In the given situation, taking into consideration the failure on the part of the dealer to produce original record pertaining to tax paid purchases, either before Learned Assessing Authority or Learned First Appellate Authority or even before this Appellate Tribunal, no fault can be found with the impugned assessment and impugned order.

For the same reason, there is no merit in the contention raised on behalf of the appellant that it had justified reason for lowering down the price of the said two items, and as such no fault can be found with the impugned assessment and impugned order.

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Incentives in the form of DEPB

12. Learned Counsel for the dealer-appellant has submitted that during the relevant period, DEPB were not covered by the definition of "goods" as available u/s 2(g) of DST Act.

Learned Counsel has also referred to list of bills of entries in proof of the fact of consumption by the dealer-appellant against the DEPB licences. The contention is that in view of the consumption by the dealer-appellant against DEPB licence, the impugned assessment upheld by Learned First Appellate Authority deserves to be set aside.

13. On the other hand, Learned Counsel for the Revenue has rightly submitted that dealer has not furnished copy of any of the bill of entries referred to by Counsel for the appellant and in the course of arguments, even Learned Counsel for the appellant has not disputed this submission made by Learned Counsel for the Revenue.

However, Learned Counsel for the Revenue has submitted that in view of documents available at Page Nos. 11 and 13 submitted with the paper book dated 23/04/2015, it is not being in dispute that this is a case of consumption by the dealer as regards DEPB licences, worth Rs. 30,07,844/-.

In view of the above said submission of Learned Counsel for the Revenue, it can safely be said that the dealer-appellant was

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entitled to incentive on DEPB licences to the tune of Rs. 30,07,844/-.

14. As regards remaining value of Rs. 20,05,100/-, case of the dealer is that it transferred DEPB licences to its sister concern – Calcom Electronics Ltd.

In the course of arguments, Learned Counsel for the Revenue has rightly submitted that in support of its case on this aspect, the dealer has failed to produce any record. Learned Counsel for the appellant has also admitted in the course of arguments non-filing of any document regarding transfer of DEPB licences to its sister concern – Calcom Electronics Ltd.

Consequently, no fault can be found with the impugned assessment and the impugned order passed by Learned First Appellate Authority as regards the turnover of Rs. 20,05,100/-.

Penalty (in respect of tax period 1997-98)

15. Assessing Authority-Learned STO also imposed penalty.

Case of the dealer-appellant is that this penalty came to be imposed without hearing the dealer-assessee and as such it is a case of violation of provisions of section 56 of DST Act.

16. Learned Counsel for the appellant has contended that the Assessing Authority imposed the penalty mechanically and as such same deserves to be set aside.

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17. On the other hand, Learned Counsel for the Revenue has rightly contended that for the reasons given in the impugned assessment and the finding recorded by Learned First Appellate Authority, it cannot be said that the penalty was imposed mechanically. However, Learned Counsel for the Revenue submits that when the dealer-appellant is entitled to incentive on DEPB licences, worth Rs. Rs. 30,07,844/-, the Assessing Authority is required to take into consideration this deduction/objection while recalculating the amount due by way of penalty.

18. For the reasons given above, there is no merit in the contention raised by Learned Counsel for the appellant that the penalty has been imposed mechanically. However, with the grant of incentive of DEPB licence worth Rs. 30,07,844/-, the amount of penalty is required to be reduced. Accordingly, Learned Assessing Authority to take into consideration the said reduction while making recalculations, and in passing the assessment order.

19. In view of what has been stated above, the appeal No. 1116/12 of the dealer is accordingly partly allowed.

Assessment (under CST Act) for the tax period 1997-98

Inter-state sales

20. On this point, case of the dealer-appellant is that matter is old and even though copies of some of the purchase orders, sale

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invoices and GR's have been furnished, the company has not been able to trace out a number of documents including purchase orders and GR's despite efforts, in relation to 'C' forms.

21. Learned Counsel for the dealer has referred to Page Nos. 23-70 of the paper book dated 23/04/2015 submitted on behalf of the dealer and pointed out that this list depicts four forms which were submitted before Learned Assessing Authority and also 14 more "C" Forms which were received by the dealer subsequent to the passing of the impugned order by Learned First Appellate Authority.

The submission is that matter be remanded to Learned Assessing Authority for taking into consideration the said "C" Forms and the connected documents like GRs, copies whereof have been submitted before this Appellate Tribunal.

22. Learned Counsel for the Revenue also submits that in view of the copies of 14 "C" Forms produced before this Appellate Tribunal for the first time and copies of GRs etc. lying annexed thereof, the matter needs to be remanded to Learned Assessing Authority for fresh assessment on this point i.e. on as regards interstate sales and taking into consideration of "C" Forms, in accordance with law. Copies of these forms have been exhibited as Ex. C-1 to C-3, mark C-4 (being illegible) and Ex. C-5 to C-14.

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'H' Form

23. On this point, it is case of the dealer that the matter pertains to only one 'H' Form of the value of Rs. 14,06,000/-, and further that its copy has been furnished, which may be taken into consideration.

24. Learned Counsel for the dealer has referred to one "H" Form available at Page No. 92 of paper book dated 23/04/2015 and submitted that matter be remanded to Learned Assessing Authority for fresh assessment taking into consideration this "H" Form, which was received by the dealer subsequent to the passing of the impugned order. Copy of this form has been exhibited as Ex. C-15.

ST-49

25. On this point, it is case of the dealer that the matter pertains to only one ST-49 of the value of Rs. 3,36,43,000/-, and further that its copy has been furnished, which may be taken into consideration.

26. Learned Counsel for the dealer has referred to one ST-49 available at Page No. 82 of paper book dated 23/04/2015 and submitted that matter be remanded to Learned Assessing Authority for fresh assessment taking into consideration this "ST-49" Form, which was received by the dealer subsequent to the passing of the impugned order. Copy of this form has been exhibited as Ex. C-16.

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27. Since the above said forms are stated to have been received by the dealer-appellant subsequent to the passing of the impugned order, and were not available with it earlier thereof, matter needs to be remanded to Learned Assessing Authority in this regard.

28. In the case of **M/s Kirloskar Electric Co. Ltd. v. Commissioner of Sales Tax**, 1991 Vol. 83 of Sales Tax Cases, 485, decided by our own Hon'ble High Court, Hon'ble Judge observed in the manner as :-

> "The State is entitled to the tax which is legitimately due to it. When the Sales Tax Act provides that a deduction can be claimed in respect of sales affected in favour of registered dealers than the deduction should be allowed. The proof in support of claiming the deduction is the production of the S.T. 1 forms. Even though the S.T. 1 forms were produced after the assessment had been completed. It will not be fair or just not to allow the legitimate deduction….."

29. In the light of the judgment of our own Hon'ble High Court in M/s Kirloskar Electric Company Ltd., appellant herein deserves another opportunity to submit statutory forms, referred to above.

Accordingly, this appeal No. 1117/12 is disposed of so as to allow another opportunity to the appellant to present before the learned Assessing Authority, statutory forms, copies whereof have been filed before this Tribunal. The Assessing Authority shall subject these forms to verification (including ruling out of any possibility of duplicacy) and also consider, sufficient cause, if

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any, for non filing of the said statutory forms, filed before this Tribunal, before allowing the concessional rate of tax to the appellant, while making assessment afresh on the point of Tax (CST) and penalty in accordance with law.

30. Appellant is hereby directed to appear before the Assessing Hearing Authority on 03/11/2022.

Appeal Nos. 1118-19/12 (Assessments for the tax period 1998-99)

31. On 09/01/2000, learned Assessing Authority- STO Enforcement, Department of Trade & Taxes Delhi, framed assessment u/s 23(3) of DST Act, 1975 and u/s 9 of CST Act, raising demands in the manner as:

"GTO	:	5, 71, 74,897.00
DEPB	:	79, 61,824.00
Net GTO	:	6, 51, 36,721.00
Export	:	2, 13, 05,147.00
ISS	:	42, 18,757.00(Rs. 41, 44,213+74,544)
Tax Paid Sale	:	17, 15,080.00
TTO @7%	:	79, 61,824.00
TTO @6%	:	2, 99, 35,913.00
Tax assessed	:	23, 53,482.46
Tax deposited	:	6,11,532.00
Tax due	:	17, 41,950.46

The dealer is directed to deposit a sum of Rs. 17, 41,950/- in terms of demand notice in ST-16 enclosed herewith.

ISS	:	42, 18,757.00
TTO @4%	:	10, 97,366.00

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TTO @3%	:	74,544.00
TTO @10%	:	30, 46,847.00
Tax assessed	:	3, 50,815.66
Tax deposited	:	1,68,814.00
Tax due	:	1, 82,001.66

The dealer is directed to deposit an amount of Rs. 1, 82,002/- in terms of demand notice in ST-16 enclosed herewith."

32. Feeling aggrieved by the above assessments, dealer filed two 1st appeals. Vide order dated 21/09/2012, learned Special Commissioner/ First Appellate Authority (Z-VII), disposed of the 1st appeals, while observing in the manner as:

"A glance on the impugned assessment orders has revealed that the appellant did not furnish any statutory declarations in Form ST-35 for Rs. 1,97,43,745/- under the Local Act and 'C' Forms for Rs. 30,44,927/- under the Central Act at the time of assessment. Therefore, the Assessing Authority had taxed the sales not supported by statutory declarations at the applicable rates of 7% under the Local Act and @ 10% under the Central Act. However, the appellant is claimed to have obtained 02 'C' for a total of Rs.20,14,418/- and have furnished photocopies of these Forms in evidence thereof whereas in respect of the R.D. sales amounting to Rs.1,97,43,745/- under the Local Act, the appellant has neither reported about the receipt of the ST-35 Forms nor have furnished any photocopy of the same. As regards the taxability of the DEPB, it has been noted that in respect of an appeal filed by the appellant before the Ld. Appellate Tribunal, Sales Tax against the order passed by the Ld. then predecessor u/s 43(5) of the DST Act pertaining to the year 1997-98, the appellant himself has admitted the taxability of the DEPB sales and accordingly deposited the tax amount of Rs.1, 40,357/- in that year on it. Moreover, the sale of DEPB is also otherwise taxable under the law.

Therefore, on going through the record and submission of the counsel for the appellant as above, I am of the considered opinion that in so far as the levy of tax on registered dealers sales for which the appellant does not possess uptil now any declarations in the prescribed form, the levy is confirmed. Likewise, the levy of tax @ 7% on the sale of DEPB amounting to Rs.79,61,824/- under the Local Act is also confirmed. However, in respect of the Central registered dealer sales amounting to Rs. 20,14,418/- under the Central Act for which the appellant is in possession of the requisite 'C' Forms, in pursuance of the judgment of Hon'ble Delhi High Court in the case of M/s Kirloskar Electric Co. Ltd. reported in 83 STC 485, the appellant deserves an opportunity of producing the same now. Accordingly, in view of the position entailed above, the appeal under the Local Act is rejected whereas the appeal under the Central Act is partly allowed and the assessment order under the Central Act is set aside to the extent that the appellant shall be able to furnish the statutory declarations worth Rs. 20,14,418/- in Form 'C' before the Assessing Authority who will pass the remanded assessment order under the Central Act afresh after allowing the appellant to furnish the 'C' Forms for this amount and then examining them properly as per law. For this purpose, the appellant shall appear before the Assessing Authority on 15.10.12 and the latter shall decide the case expeditiously."

33. Feeling aggrieved by the impugned order passed by the learned First Appellate Authority, dealer has filed these appeals no. 1118 -1119/12.

34. Learned Counsel for the appellant has referred to list of ST-35 forms available at page 3 of the paper book dated 23.04.2015 and then to the copies of the said ST-35 forms and submitted that these forms were received by the dealer-appellant

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subsequent to the passing of the impugned order by learned First Appellate Authority, and that the matter be remanded to learned Assessing Authority in this regard.

35. Learned counsel for the Revenue has gone through the copies of these five ST-35 forms and submitted that the matter needs to be remanded to learned Assessing Authority for assessment, taking into consideration said forms, after due verification and in accordance with law.

In the light of the judgment of our own Hon'ble High Court in M/s Kirloskar Electric Company Ltd.'s case (supra), appellant herein deserves another opportunity to submit these statutory forms.

Accordingly, so as to allow another opportunity to the appellant to present before the learned Assessing Authority, statutory forms, copies whereof Exhibit C4 to C8 have been filed before this Tribunal, matter is remanded to learned Assessing Authority for assessment in accordance with law. The Assessing Authority shall subject these forms to verification (including ruling out of any possibility of duplicacy) and also consider, sufficient cause, if any, for non filing of the said statutory forms, filed before this Tribunal, before allowing the concessional rate of tax to the appellant, while making assessment afresh, in accordance with law.

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Incentives in the form of DEPB

36. As discussed above, contention raised by behalf of the dealer-appellant that during the relevant period, DEPB were not covered by the definition of "goods" as available u/s 2(g) of DST Act, stands rejected. For the same reasons, said contention raised as regards tax period 1998-99 is rejected.

Learned Counsel has submitted that in view of the consumption by the dealer-appellant against DEPB licence, the impugned assessment upheld by Learned First Appellate Authority deserves to be set aside.

37. On the other hand, Learned Counsel for the Revenue has rightly submitted that dealer has not furnished any document in proof of consumption by the dealer itself or transfer of DEPB licence to anyone else. In the course of arguments, even Learned Counsel for the appellant has admitted that dealer has not placed or proved on record any document on this point.

38. Consequently, no fault can be found with the impugned assessment and the impugned order passed by Learned First Appellate Authority in this regard.

39. This Appeal No. 1118/12 is disposed of accordingly.

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40. Learned counsel for the appellant has referred to list of 3 'C' forms accompanied by copies thereof, available from page 3 to 20 of the paper book dated 23.04.2015. He has submitted that dealer could not produce these 'C' forms earlier having not been received from the dealer. He has further submitted that these forms were received by the dealer-appellant subsequent to the passing of the impugned order by learned First Appellate Authority, and that the matter be remanded to learned Assessing Authority.

41. Learned counsel for the Revenue has gone through the copies of these 3 'C' forms and submitted that the matter needs to be remanded to learned Assessing Authority for assessment, taking into consideration said forms, after due verification and in accordance with law.

42. Accordingly, so as to allow another opportunity to the appellant to present before the learned Assessing Authority, statutory forms, copies whereof Exhibit C1 to C3 have been filed before this Appellate Tribunal, matter is remanded to learned Assessing Authority for assessment in accordance with law. The Assessing Authority shall subject these forms to verification (including ruling out of any possibility of duplicacy) and also consider, sufficient cause, if any, for non

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filing of the said statutory forms, filed before this Tribunal, before allowing the concessional rate of tax to the appellant, while making assessment afresh, in accordance with law.

43. This Appeal No. 1119/12 is disposed of accordingly.

44. Dealer to appear before Learned Assessing Authority on 03/11/2022.

45. No other argument has been advanced on behalf of the parties in any of the four appeals.

46. File be consigned to record room. One copy of judgment be placed in the connected files of Appeal Nos. 1118-1119/12. 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 : 14/10/2022

Narinder Kumar 14/10/2022

(Narinder Kumar)
Member (J)

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