

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

M.A. No. 585/Stay/2022
In Appeals No.- 436/ATVAT/22
Date of Order: 19/10/2022

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

.....Applicant

v.


Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel representing the Applicant : Sh. Rajnish Goyal, Advocate
with Sh. A. K. Thakur, Advocate.
Counsel representing the Revenue : Sh. S. B. Jain.

ORDER

1. This order is to dispose of application u/s 76(4) of DVAT Act with prayer that the appeal be entertained without calling upon the applicant to deposit any amount by way of pre deposit, towards the disputed demand of penalty of Rs. 50,000/-.
2. The penalty has been imposed, while framing assessment u/s 33 of DVAT Act due to failure of the dealer-assessee in filing of DP-I. The matter pertains to tax period- Annual 2017-18.
3. Arguments heard. File perused.



19/10/22



4. Learned counsel for the applicant has submitted that at the relevant time i.e. during the tax period Annual 2017-18, dealer-assessee was not at all required to furnish DP-I, the reason being that there was no notification in force like the previous notifications dated 31/12/2015, 01/02/2016 and 01/03/2016.
5. Learned counsel for the Revenue affirms the submission put-forth by learned counsel for the applicant.
6. In view of the above submission, not disputed on behalf of the Revenue, prima facie case having made out in favour of the applicant, the appeal is entertained without calling upon the dealer-assessee to deposit any amount towards the disputed demand of Rs. 50,000/-.
7. Application is disposed of accordingly.
8. 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: 19/10/2022.


Narinder Kumar
Member (J)

