

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

Appeal No.- 484-485/ATVAT/13
Date of Order : 02/11/2022

M/s Blue Jewellery Company,
G-13, NDSE, Part-I,
New Delhi-110049.

.....Appellant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel representing the Appellant : None.
Counsel representing the Revenue : Sh. S. B. Jain.

ORDER

1. As already observed in the previous orders, court notice was issued to the dealer-appellant and sent by speed post on 12/10/2022, consequent upon withdrawal of Vakalatnama by its counsel.
2. As reported by the office yesterday, as per website of Indiapost, the consignment i.e. the court notice was delivered to the dealer at the given address on 15/10/2022. Court notice was issued for yesterday. But none appeared on behalf of the appellant even though the appeals were taken up twice. Ultimately, the appeals were listed for today for further orders.
3. Sh. S. B. Jain, counsel for the Revenue submits that in these appeals dealer has not complied with the directions issued vide

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order passed on application u/s 76(4) of DVAT Act i.e. regarding pre-deposit for the purpose of entertainment of these appeals.

4. Vide order dated 16/10/2014 appellant was directed to deposit 20% of the disputed demand of tax and interest and 10 % of the disputed demand of penalty, within 30 days.

5. Record reveals that thereafter appellant submitted an application on 15/12/2014 for extension of time to deposit the amount by way of pre-deposit.

Learned counsel for the Revenue submits that as per note given by him on the application available in his record (true copy already submitted), the prayer for extension of time was allowed and as such dealer was required to deposit the amount of pre-deposit by 05/02/2015, subject to payment of further interest.

6. Learned counsel for the Revenue further submits that the dealer having not deposited the amount of pre-deposit so far, the appeals deserve to be dismissed as the same cannot be entertained for want of compliance with provision of section 76(4) of DVAT Act.

7. It may be mentioned here that initially Sh. Vasudev Lalwani appeared, when the appeal files were taken up on 02/08/2022 and submitted that he had succeeded in contacting the dealer and that the dealer assured him to deliver the entire record. But, on 13/09/2022, counsel for the appellant sought adjournment so that he could apprise the court regarding compliance or non-compliance with the order u/s 76(4). However, despite



opportunity, counsel for the appellant could not apprise the court regarding compliance or non compliance with order u/s 76(4). Counsel for the appellant had to issue notice to the dealer that he shall withdraw his Vakalatnama. On his request, these appeals were adjourned from 27/09/2022 to 11/10/2022.

8. Ultimately, on 11/10/2022, counsel for the appellant sought discharge by withdrawal of Vakalatnama. Keeping in view the entire situation, request of the learned counsel for the appellant was allowed and that is how, court notice came to be issued.
9. Since dealer-appellant has failed to appear and explain non-compliance with the order u/s 76(4) of DVAT Act, there is no option, but to order for dismissal of the appeals for want of compliance with the provisions of section 76(4) of DVAT Act.
10. I order accordingly.
11. File be consigned to the 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 : 02/11/2022



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