

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

Appeal No. 445/ATVAT/22  
Date of Judgment: 28/11/2022

M/s Amar Engineering Works,  
B-110, Gate No. 1 Mayapuri,  
Industrial Area Phase-1,  
New Delhi-110064.

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

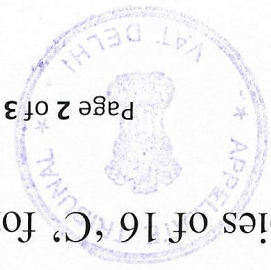
Counsel representing the Appellant : Sh. Neeraj Khiwani.  
Counsel representing the Revenue : Sh. S.B. Jain.

**Judgment**

1. Present appeal has been filed challenging the order dated 05/07/2022 passed by learned Special Objection Hearing Authority-VATO (hereinafter referred to as SOHA).
2. The matter pertains to tax period Annual 2010.
3. Vide impugned order, learned SOHA upheld demand of Rs. 37,989/- towards additional tax due and interest.
4. Before learned SOHA objections were filed by the dealer-objector against assessment dated 30/03/2015 framed u/s 9(2) of Central Sales Tax Act. Said assessment was made for the same tax period assessment dated 20/02/2013 having already been

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As regards 16 'C' forms recorded to have been produced before learned SOHA, on the basis of which he allowed exemption to the dealer, learned counsel for the appellant has pointed out that those were only copies of 16 'C' forms already produced before objections.

SOHA. Inadvertence is pleaded in this regard in preparing the assessment. Learned counsel for the appellant-assessee has candidly admitted that this point was not raised before learned secondly, without giving any reason for review of the initial 30/03/2015, firstly, without issuing any notice to the dealer and forms, the second assessment could not be framed on holding it to be a case of 'Nil' demand and no missing 'C' 9. When initial assessment was made on 20/02/2013, as per record,

was found to be a case of 'Nil' demand. the assessment dated 20-02-2013 initially framed, vide which it assessment dated 30-03-2015 deserve to be set aside in view of impugned order dated 05/07/2022 and the impugned second 8. Learned counsel for the dealer-appellant has contended that the pre-deposit.

without calling upon the dealer to deposit any amount by way of 7. Vide separate order of even date, appeal has been entertained 6. Arguments heard. File perused.

5. Hence, this appeal. framed. Vide initial assessment dated 20/02/2013, it was found to be a case of 'Nil' demand and no missing 'C' forms.

Assessing Authority which led to 'Nil' demand and that this fact

was not mentioned before learned SOHA.

10. In the given facts and circumstances, and for the reasons recorded above, this appeal deserves to be allowed. Same is accordingly allowed and the impugned order dated 05/07/2022 as well as impugned assessment dated 30/03/2015 are hereby set aside.

11. File be consigned to record room. Copy of the judgement 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:28/11/2022

(Narinder Kumar)  
Member (Judicial)

*Narinder Kumar*  
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