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

Appeal No.- 1703-1704/ATVAT/2012
Date of Judgment: 28/11/2022

M/s Peeco Plastics.
1195-196, Bahadur Garh Road,
Sadar Bazar, Delhi - 110006

.........Appellant

v.

Commissioner of Trade & Taxes, Delhi.

.......Respondent

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

JUDGMENT

1. This set of two appeals of the year 2012 has been listed today by the Registry for the first time after 06/06/2016, with the report that the same have been found from the top of one of the almirahs, lying in the Registry. Further, it has been reported that no order after 06/06/2016, is available in the record.
2. As per order dated 06/06/2016, these two appeals were adjourned to 07/07/2016, as learned Member (Administrative) was on leave on that day and form DSC – III was yet to be received.
3. Court notices were issued to the dealer and Revenue for today. Thereupon Sh. S.B. Jain, learned counsel for the Revenue has appeared ,but none has appeared on behalf of the appellant.

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4. Learned counsel for the Revenue submits that copies of DSC – I and DSC – II are available on record and he has gone through the same and further that the appeals be dismissed being not maintainable when compliance has already been made by the dealer by depositing the requisite amount towards tax and interest as is available from DSC – I and DSC – II.
5. From the record, it appears that the dealer availed of concession under Delhi Tax Compliance Achievement Scheme 2013, for the tax period February 2012, and deposited amount due towards tax and interest, where upon form DSC – I and DSC – II came to be issued. In the given situation, these two appeals do not survive, particularly when learned counsel for the Revenue rightly submits that non-submission of DSC – III is not one of the requirements.
6. In view of the what has been mentioned above, both these appeals are hereby dismissed being not maintainable.
7. 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

APPELLATE TRIBUNAL VAT DELHI

Narinderkumar 28/11/2022

Narinder kumar

Member (J)