

BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI

Sh. Narinder Kumar, Member (Judicial)

Appeal No. 212-223/ATVAT/08

Date of Order: 09/03/2023

M/s IKEA Trading (INDIA) Pvt. Ltd.,
Unit-421, DLF Tower A,
Jasola Distt. Centre,
New Delhi-110044

.....Appellant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel representing the Appellant : Sh. H. C. Bhatia with
Sh. Anuj Bansal.
Counsel representing the Revenue : Sh. M. L. Garg.

Order

- appellant -
1. Counsel for applicant/submits that having gone through the record, he finds that there is a duplicacy of appeals No. 212-223/08, against the impugned order passed by learned OHA as regards tax and interest, the reason being that Appeal No. 47/08 had already been presented as regards the challenge to impugned order passed by learned OHA in respect of tax period 01/04/2005 to 31/03/2006.

Learned counsel submits that on 08/07/2008 an objection was raised on behalf of the Revenue to the composite filing of appeal No. 47/08.

- appellant -
In this situation, learned counsel for the applicant/submits that since only single assessment was framed by Assessing Authority

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and same was challenged before learned OHA and came to be disposed of vide single order, only one appeal i.e. 47/08 as regards challenge to the tax and interest is maintainable.

2. Learned counsel for the Revenue submits that learned counsel for the appellant has rightly submitted about the maintainability of appeal No. 47/08, as there was a single assessment framed by the Assessing Authority and single order passed by learned OHA, while disposing of the objections.


In this situation, learned counsel for the parties submits that appeal No. 212-223/08 are not maintainable due to duplicacy. Learned counsel for the appellant submits that accordingly Appeals No. 212-223/08 be dismissed as having been withdrawn due to duplicacy, and to set the record straight.

3. In view of the above facts and submissions made by the learned counsel for the ^{appellant} parties, this set of appeals No. 212-223/08 is hereby dismissed as having been withdrawn, being not maintainable due to duplicacy.
4. 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.

Announced in open Court.

Date : 09/03/2023.




9/3/2023
Narinder Kumar
Member (Judicial)