

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

M.As No. 104-109/2023  
In Appeals No. 56-61/ATVAT/2023  
Date of Order: 04/05/2023

M/s Jumbo Electronics Corporation  
Pvt. Ltd.  
Shop No. 105-106, Plot No. 12,  
Laxmi Nagar Distt. Centre,  
Delhi-110092.

.....Applicant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

CA representing the Applicant : Sh. Ravi Goyal  
Counsel representing the Revenue : Sh. P. Tara.

**ORDER**

1. On 31/08/2022, learned Special Objection Hearing Authority (hereinafter referred to as SOHA), while dealing with objections u/s 74 of Delhi Value Added Tax Act (hereinafter referred to as DVAT Act) filed against 6 assessments dated 23/03/2020 framed by learned Assessing Authority-AVATO-(Ward-81), modified the demands of Tax and Interest in respect of 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> Quarter of 2015-16 and 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> Quarter of 2016-17, keeping in view furnishing of some statutory forms during pendency of objections.




2. With the 6 appeals, the above captioned applications u/s 76(4) of DVAT Act have been filed with the prayer that the appeals be entertained waiving condition of pre-deposit of amount towards the disputed demands.
3. Case of the dealer-applicant, in brief, is that during pendency of objections, dealer requested learned SOHA for grant of more time so that it could produce the remaining statutory forms, but learned SOHA rejected the prayer.
4. In the memorandum of appeal, dealer-applicant has alleged that learned SOHA failed to appreciate that "the dealer was/ is in possession of required central statutory forms in support of his claim so as to seek exemption." In the application, it has been alleged that applicant is in possession of all the statutory forms, for which the demands have been raised and upheld.
5. Arguments heard. File perused.
6. Learned CA submits that when the matter was pending before learned SOHA, objector was yet to produce remaining statutory forms i.e. 'F' forms in respect of 6 quarters, but on 15/02/2023, it transpired that learned SOHA had already disposed of the objections on 31/08/2022, and as such the statutory forms could not be produced there.
7. Copies of 6 'F' forms in respect of tax period- 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> quarter of the year 2015-16 and 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> quarter of 2016-17 have already been placed with the memorandum of appeals.



Learned counsel for the Revenue has gone through the copies of said 'F' forms.

8. Indisputably, in case all these 6 'F' forms are taken into consideration, it would be a case of no demand towards tax and interest.
9. In view of the above discussion, all the 6 appeals deserve to be entertained without calling upon the dealer-appellant to deposit any amount by way of pre deposit.
10. It is ordered accordingly and all the 6 applications are disposed of.
11. 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 : 04/05/2023

  
(Narinder Kumar)  
Member (Judicial)

