

M/s Larsen & Toubro Ltd. v. Commissioner

M.A. No. 308/2023

In Appeal No. 112/ATVAT/2023

29/09/2023

Present: Sh. K. Pattabiraman, AGM (Indirect Taxes) and Sh. Neeraj Sharma, Manager (Indirect Taxes), appearing on behalf of appellant-applicant.

Sh. C.M. Sharma, Counsel for respondent.

1. Today, Sh. K. Pattabiraman, AGM (Indirect Taxes) and Sh. Neeraj Sharma, Manager (Indirect Taxes), have submitted authorization letter in their names issued by Sh. Gurinder Pal Singh, stated to be authorized representative of the appellant-applicant.
2. Counsel for respondent has gone through the copy of power of attorney dated 02/11/2022 and pointed out that no copy of resolution passed by the Board of Directors on 28/10/2020 (which finds mention in the power of attorney) has been filed.
3. Counsel for respondent has further pointed out that by this power of attorney Sh. Gurinder Pal Singh has not been authorized to sign and verify appeal under DVAT Act, and as such the appeal having not been signed and verified by a competent person, suffers from formal defect and the appeal as well as accompanying applications i.e., seeking condonation of delay and the application u/s 76(4) of

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DVAT Act deserve to be dismissed being not maintainable.

4. Faced with this situation, Sh. K. Pattabiraman, AGM (Indirect Taxes) and Sh. Neeraj Sharma, Manager (Indirect Taxes), submit that this appeal as well as accompanying applications be dismissed as having been withdrawn due to said defect and that the appellant-applicant be granted liberty to file fresh ones in accordance with law.
5. Since the appeal and the applications have not been signed and verified by duly authorized representative/competent person, the appeal as well as accompanying applications i.e., seeking condonation of delay and the application u/s 76(4) of DVAT Act are dismissed as having been withdrawn, with liberty to the appellant-applicant to file fresh appeal and accompanying applications in accordance with law.
6. Original document, if any, placed on record be returned to the appellant-applicant against receipt.
7. File be consigned to the record room after the needful is done by the office.

Announced in open court
29.9.23.

Typed by Sachin.



Narinder Kumar
29/9/23
Narinder Kumar
Member(J)