

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

M.A. No. 341-350 /COND./2023  
In Appeal No. 121-130/ ATVAT/ 2023  
**Date of Order: 10/11/2023.**

M/s Larsen & Toubro Ltd.,  
61, IFCI Tower, Nehru Place,  
New Delhi - 110019

.....Applicant

v.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

....

Counsel representing the Applicant : Sh. Atul Gupta.  
Counsel representing the Respondent : Sh. C. M. Sharma.

**Order**

1. This order is to dispose of 10 applications filed by the dealer seeking condonation of delay in filing of the above mentioned 10 appeals.
2. Appeals have been filed challenging impugned orders dated 05/07/2023 passed by learned Objection Hearing Authority (hereinafter referred to as OHA) whereby due to non-



10/11

production of certain statutory forms, dealer has been directed to deposit additional tax due, with interest, as specified therein.

3. Objections were filed by the dealer against assessments dated 19/01/2017, 19/03/2018, 13/02/2019, 21/01/2021, framed under Central Sales Tax Act, whereby demands of additional tax and interest specified therein, were raised due to the reason that the dealer failed to submit statutory forms as specified in each assessment.
4. As noticed above, the impugned order is dated 05/07/2023. An appeal u/s 76 of DVAT Act can be presented within two months from the date of service of the decision appealed against, as provided under sub-section (2) of section 76 of DVAT Act.
5. In the applications, applicant has alleged that the impugned orders came to be served on 10/07/2023, whereupon the same were forwarded to its headquarters at Chennai. As further alleged, appeals were ready for their presentation on due date, but, offices of the Government of NCT, Delhi were closed from 08/09/2023 to 10/09/2023, due to G 20 summit. On 11/09/2023, the representative of the applicant was informed by Trade & Taxes Department that court fees of Rs. 100/- for each appeal was to be submitted through challan. Accordingly, the appeals were <sup>initially</sup> filed on 12/09/2023.

10/11



It may be mentioned here that earlier the dealer filed appeals No. 108-117/23 with 10 applications seeking condonation of delay on the above said ground, but those applications and appeals were got dismissed on 29/09/2023 as having been withdrawn.

After withdrawal of the above said appeals and applications, fresh appeals No. 121-130/23 accompanied by 10 fresh applications seeking condonation of delay have been filed.

On the above facts, applicant has alleged that delay in filing of the appeals is neither intentional nor mala fide, and that delay in filing of the appeals be condoned.

6. The applications have been opposed by filing reply by pleading that herein the applicant adopted a casual approach and has not given any justification for late filing of the appeals. Further, it has been pleaded that the applicant is itself responsible for the delay, for which it must pay costs.
7. Arguments heard. File perused.
8. In suchlike matters, the applicant is required to establish "sufficient reasons" for the delay in filing of the appeals. Counsel for the applicant has submitted that the earlier appeals No. 108-117/23 were withdrawn because of formal defect from which the said appeals suffered. The defect was that the appeals were signed and verified by a person who was not competent to sign



10/11/23



and verify the same. It has been submitted that present appeals have been filed after removing the formal defect as the appeals have been signed and verified by Sh. Utpal Kumar Ghosh, the Authorised Representative of the dealer as per Power of Attorney dated 30/12/2014.

9. As per resolution dated 07/11/2014 passed by the Board of Directors of the applicant, Sh. R. Shankar Raman, Whole-time Director of the applicant executed Power of Attorney dated 30/12/2014 in favour of Sh. Utpal Kumar Ghosh. With the previous appeals, signed and verified by Sh. Gurinder Pal Singh, <sup>neither Board resolution</sup> / ~~no~~ Power of Attorney in his favour came to be presented. In <sup>✓</sup> absence thereof, the previous appeals suffered from formal defect. Had the applicant-appellant been diligent, the appeals would have been instituted, signed and verified by Sh. Utpal Kumar Ghosh, and not Sh. Gurinder Pal Singh.
10. The previous appeals were withdrawn on 29/09/2023. Present appeals have been filed on 06/10/2023. The appeals were required to be filed by 08/09/2023. Having regard to all the facts and circumstances, the factum of delay, and the amount of the demands raised in each appeal, these applications are disposed of and delay in filing of the appeals is condoned, <sup>but</sup> / subject to <sup>✓</sup> payment of following amount of costs:

10/11



<u>No. of Appeal</u>	<u>Amount of costs</u>
(1) 123	Rs. 500/-
(2) 125	Rs. 500/-
(3) 126	Rs. 500/-
(4) 124	Rs. 5,000/-
(5) 127	Rs. 5,000/-
(6) 128	Rs. 5,000/-
(7) 121	Rs. 10,000/-
(8) 122	Rs. 10,000/-
(9) 129	Rs. 10,000/-
(10) 130	Rs. 10,000/-

Counsel for the applicant assures that the costs imposed shall be deposited by the applicant before the next date and that he shall apprise the Registry and counsel for the Revenue about the deposit.

All these ten applications are disposed of accordingly.

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 : 10/11/2023

*Narinder Kumar*  
10/11/2023  
(Narinder Kumar)  
Member (J)

