

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

Review Application No. 09/23

In Appeal No. 50/ATVAT/23

Date of Order: 21/08/2023

Commissioner of Trade & Taxes, Delhi.

.....Applicant

v.

M/s M. M. Styles Pvt. Ltd.,
H5/1 Kalka Das Marg,
Mehrauli-110030.

.....Respondent-Dealer

Counsel representing the Applicant : Sh. P. Tara
Representing the Dealer-Respondent : Sh. Tejas Shah.

Order

1. This order is to dispose of review application No. 09/23 filed in Appeal No. 50/ATVAT/23. The application has been filed on behalf of the Commissioner, Trade & Taxes, seeking review of judgment dated 15/06/2023 passed by this Appellate Tribunal.
2. Vide judgment dated 15/06/2023, the above said appeal was disposed of and matter was remanded to learned SOHA for

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decision on objections afresh, after providing reasonable opportunity to the dealer-objector of being heard.

3. In the application, it has been alleged that the issues/points required to be decided on remand cannot be adjudicated by SOHA, as SOHA is empowered to decide matters pertaining to statutory forms and mismatch in 2A and 2B.
4. At the time of arguments in the appeal, on merits, learned CA representing the appellant had submitted that specific ground was raised in the objections submitted before learned SOHA that inadvertently wrong amount of outward branch transfer was written in the return, pertaining to 1st and 2nd quarters, and further that this fact could be gathered/verified from Annual return submitted by the head office before the Revenue Authorities, Mumbai.

Learned CA for the appellant further submitted that the said objection was not diligently put forth/pursued before learned SOHA, as Sh. Vijay Verma, CA representing the objector did not diligently represent the objector before the Assessing Authority and also before learned SOHA.
5. Appreciating the contention raised on behalf of the appellant and also the submission put forth on behalf of the Revenue, the matter was remanded while observing that when specific

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objection was pleaded, it was duty of CA representing the dealer to press the same and that at the same time it was duty of learned SOHA to adjudicate the said objection.

6. Sh. Tejas Shah, representative of the dealer-respondent has no objection to the allowing of the review application, as per instructions from the dealer.
7. Since ~~the~~ ^{is to be dealt with by OHA} above said objection that objector inadvertently mentioned wrong amount of outward branch transfer in the return, pertaining to 1st and 2nd quarters, ~~and that~~ learned SOHA is not empowered to decide said issue, the prayer in the application filed on behalf of the Commissioner, Trade & Taxes deserves to be allowed.
8. As a result, the review application is allowed and for the reasons recorded in the judgment dated 15/06/2023 while disposing of Appeal No. 50/ATVAT/23, matter is remanded to the concerned jurisdictional OHA for decision afresh (instead of learned SOHA as directed previously) on the above said specific objection/ground, while affording reasonable opportunity of being heard to the dealer-objector.
9. Dealer-appellant to appear before jurisdictional OHA on 28/08/2023.

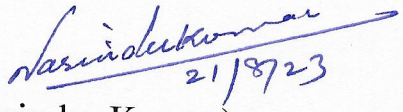
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10. Copy of the order be supplied to both the parties as per rules. One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.
Date : 21/08/2023


(Narinder Kumar)
Member (J)



R. no 09/23 /
Appeal no. 50/ATVAT/23/785-790

Dated: 21/8/23

Copy to:-

- (1) VATO (Ward-206)
- (2) Second Case File
- (3) Govt. Counsel

- (4) Dealer
- (5) Guard File
- (6) AC(L&J)



REGISTRAR