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

Appeal Nos. 528-529/ATVAT/2009.
Date of Order: 21/12/2023.

M/s Navbharat Impex.

....Appellant

v.

Commissioner of Trade & Taxes, Delhi.   ......Respondent

For the appellant   : None
Counsel representing the Respondent   : Sh. C.M. Sharma.

ORDER

1. Appeals have been taken up thrice, but none has appeared on behalf of the appellant.

2. Even on the previous date, none appeared on behalf of the appellant except clerk of the counsel/CA for the appellant and that too at the same time of first call. When the appeals were taken up, for the second time, even clerk of the counsel/CA for the appellant did not appear or respond. In the interest of justice,

matters were adjourned for today, making it very clear that if none appears even today, law shall take its own course.
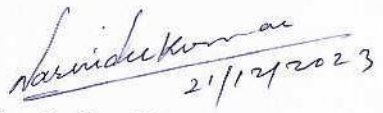
3. It may be mentioned here that on 04/12/2023 Ms. Shilpi Dewan, CA, for the appellant appeared and sought adjournment to trace her brief and to contact the dealer, as earlier it was represented that the dealer had opted to avail of the benefits of Amnesty Scheme, and requisite documents were to be produced before this Appellate Tribunal.

4. On the previous date, what to say of production of such documents, counsel/CA did not appear on behalf of the appellant, as noticed above.

5. Since none has appeared on behalf of the appellant even today and the appeals have been taken up thrice, it appears that the dealer-appellant and its counsel/CA are not interested to pursue these appeals. Having regard to the non- appearance on behalf of the appellant, and non-production of the documents pertaining to utilisation of provisions of Amnesty Scheme, these appeals are hereby dismissed, in default of appearance and for non-prosecution.

6. File be consigned to the record room after needful is done by the office. Copy of the order be uploaded on the concerned website.

Announced in open Court.

Date : 21/12/2023.

(Narinder Kumar)

Member (J)