

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

Appeals Nos. 105-106/ATVAT/23

Date of Institution : 21/07/2023

Date of Judgment: 17/08/2023

M/s Ramky Infrastructure Ltd.,
C D E, 15 Hansalaya Building,
Barakhamba Road, Cannaught Place,
New Delhi-110001

.....Appellant

v.

Septt.
Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel representing the Appellant : Sh. Rajesh Jain &
Sh. Virag Tiwari.
Counsel representing the Revenue : Sh. M.L. Garg.

JUDGMENT

1. This common judgment is to dispose of the above captioned two appeals No. 105/23 & 106/23.
2. By way of appeals, dealer-assessee-objector has challenged common order dated 30/05/2023, passed by the Special Commissioner- learned Objection Hearing Authority (in short 'OHA'), whereby two objections filed by the dealer u/s 74 of Delhi Value Added Tax Act (hereinafter referred to as 'DVAT Act'), stand dismissed for the reasons recorded therein, and



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default assessment of tax and interest and the assessment of penalty, both dated 04/09/2018, for the financial year 2013-14, framed u/s 32 and 33 of DVAT Act respectively, have been upheld.

3. Default assessment of tax and interest u/s 32 of DVAT Act came to be framed while observing in the manner as:

“The assessment of the dealer for assessment year 2013-14 under DVAT Act is being done by undersigned in view of the assignment/direction given by CVAT vide Department order No. F.7(105)/Policy-1/VAT/2007/Part File/249-54 DATED 06/06/2018, on the proposal of then A.C Sh. Mohan Kumar Aggarwal who was earlier assessing this case for assessment but was transferred out of the Department before passing the order.

In continuation of the earlier proceedings of assessment of this year Sh. Sanjay Garg, C.A appeared before the undersigned with POA on different dates and produced purchase, sale summary, trading a/c of Delhi, copy of audited balance sheet, project wise labour charges statement viz of Bawana, DSIIDC site as well as of Najafgarh Road;

Produced copy of agreement of work contracts with PWD and DSIIDC also produced Sub contractor bill of Najafgarh work site where all the work has been got executed through Sub Contractor only,

produced Sub Contractor invoices, its ledger account along with the bank statement, DVAT-30 and 31 for all quarters, TDS turnover reconciliation statement along with TDS certificates, ledger account of the transporter, ledger account of the fabrication work, consumable, electricity charges and compacting works, purchase and sale invoices, along with the ledger accounts of selling dealer, ledger account of

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shuttering works, medical expenses, salaries, copy of DVAT returns, details of Form 2A and 2B.

A mismatch order on account of purchase of 2013-14 has been found issued in the DVAT system therefore, this mismatch issue is not been taken up in this order.

The dealer counsel stated that they had already filed objections against the demand of such mismatch of ITC.

The aforesaid documents produced by the dealer were test checked and were also discussed with the dealer in detail.

It has been observed that the dealer has claimed non admissible expenses under the garb of the labour and services charges for getting the deduction of labour component under Rule 3(2) of DVAT rules.

For the Bawana site the dealer has claimed non admissible and non verifiable travelling expenses of Rs. 26,198/-. Mess expenses of Rs. 5,07,303/-. Compacting works of Rs. 56,092/-, Hardware material of Rs. 2,30,211/-, Other staff welfare expenses of Rs. 45,449/- Transport and freight charges of Rs. 8,26,959/-

and has also claimed non admissible and non verifiable expenses of DSIIDC site work under the labour and services head viz depreciation of plant and machinery for Rs. 8,41,977/- Insurance of site machineries of Rs. 2,90,730/- and Transportation expenses of Rs. 3,22,953/-.

The aforesaid expenses claimed by the dealer are being non admissible and non verifiable and hence disallowed and is taxed @ 12.5% with interest under DVAT Act 2004.

After confrontation with the dealer, a penalty under section 86(10) is also imposed for not filing proper returns."

Accordingly, the dealer-assessee was directed to pay a sum of Rs. 6,50,434/- towards additional tax and interest.

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Separate assessment of penalty framed u/s 33 of DVAT Act, came to be framed by the Assessing Authority imposing penalty of Rs. 3,93,484/- u/s 86 (10) of DVAT Act. Hence, objections u/s 74 of DVAT Act before learned OHA.

4. In the impugned order, vide which the objections filed by the assessee have been dismissed, learned OHA has observed that it was only after repeated persuasions that Sh. Sanjay Garg, CA appeared on behalf of the objector on 21/02/2018. As further observed by the OHA, objector was asked to produce following documents:

- “i). The number of projects executed by the dealer since 2012.
- ii) The date of start of the project and the date of their completion.
- iii) The contract of each project signed with the concerned agency.
- iv) The details of each project like the goods portion used/the labour used and the details of the labour claimed.
- v) the sub-contractors engaged, the TDS of the subcontractors deducted and paid.”

5. Before learned OHA, it was submitted on behalf of the objector that during those days, no project of the dealer was in hand and the documents earlier available in Delhi i.e. at the work site, were sent to its head office in Hyderabad.

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While submitting that arranging of the documents would take time, various adjournments were sought and counsel for the objector appeared during proceedings on 21/02/2018, 26/02/2018, 19/03/2018, 27/03/2018, 04/04/2018, 02/05/2018, 07/05/2018 and 25/05/2018 but it was on 28/05/2018, that following documents were produced on behalf of the objector, before learned OHA:

- i. Trading account of the dealer for the year 2012-13, 2013-14, 2014-15 and 2015-16,
- ii. Letter of award of project for the Najafgarh site,
- iii. Audited balance sheet of the year 2013-14."

6. Before learned OHA, one of the objections raised on behalf of the objector-dealer was that the impugned assessments were barred by limitation.

In this regard, learned OHA found that notice u/s 59(2) of DVAT Act, for the financial year 2013-14 was issued by the Assessing Authority on 07/12/2017 i.e. within the stipulated period; that objector was asked to submit relevant documents, but despite ample opportunities, it failed to submit said documents before the Assessing Authority; that opportunities were given to the objector to produce requisite record and for being heard in person, but the objector was unable to produce the same to enable conducting of audit/framing of assessment.

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7. While dismissing the objections, learned OHA further observed in the manner as :

- “14. The facts discussed in the decision of the Hon’ble High Court differ from the case at hand, in as much as, in the instant case, the Objector Dealer has been given ample opportunity to produce the documents which led to inordinate delay resulting in the expiry of limitation period of four years. The delay was evidently caused by the Objector Dealer by not producing documents in time. It appears that the Objector Dealer has deliberately and with the intent and purpose of defeating the time line of four years did not produced documents so that he can later hide behind section 34(1) of DVAT Act 2004 thereby causing defect. As a matter of fact, in this case, the responsibility for delay lies on the shoulder of the Objector Dealer as the action in the instant case are part of the same proceedings i.e., deliberate delay on the part of the Objector Dealer, default assessment and issuance of extension order by the Commissioner. Thus, the facts and circumstances of case materially differs from the once determined by the Hon’ble Courts in the judgments provided by the Objector Dealer.
15. Further, if you go through Section 80(1) of the DVAT Act 2004 whereas it refers “No assessment, notice, summons or other proceedings made or issued or taken or purported to have been made or issued or taken in pursuance of any of the provisions of this Act or under the earlier law shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such assessment, notice, summons or other proceedings are in substance and effect in conformity with or according to the intent and purposes of this Act or any earlier law.”
16. In view of the facts and circumstances above, it can be safely inferred that the express provision by way of Section 80(1) has been made in the act to deal with these very circumstances so as to avoid any defect in the notice/order/proceedings to defeat the intent and

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purpose of law. Further, in the case at hand, the Objector Dealer is in no way placed at any disadvantage because of the order of the Commissioner.

17. In such scenario wherein all faults lie on the Objector Dealer by not producing the documents, and the deliberate and willful intent of the Objector Dealer to first, causing the time line of four years to pass and then to hide behind Section 34(1), giving benefit of Section 34(1) will surely defeat the intent and purpose of the law, and thus, order of the Commissioner cannot be held to be bad in law despite these being an obvious defect in the order in terms of the decision of the Hon'ble High Court.
18. Further, the Ld. Counsel had given reference of Circular No. 6 of 2017-18 issued by the Commissioner vide No. F.3(636)/Policy/VAT/2016/1463-69 dated 24/05/2017 with regard to multiple assessment orders overlapping the same tax period under the same Act. In the instant case, the initial assessment was done on 15/06/2015 which was a regular assessment. After that the Commissioner of VAT directed to carry out the audit and assessment for the year 2012-13 onwards vide Order No. F.7(105)/Policy-1/VAT/2007/Part File/249-54 dated 06.06.2018. In view of the facts, it is found that the instant case is not of multiple assessments but it was a separate audit/assessment by the audit branch on the order of CVAT. It is pertinent to mention here that as per DVAT Act 2004, Assessment and Payment of Tax, Interest and Penalties and making refunds are dealt in Chapter VI and Audit, Investigation and Enforcement are dealt in Chapter X of the DVAT Act 2004."

8. Feeling dissatisfied by the impugned order passed by learned OHA, dealer has filed these appeals.

9. Arguments heard. File perused.

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Impugned assessments- whether barred by limitation or not?

Contentions on behalf of appellant

10. Counsel for the appellant has submitted that the period of four years for framing of assessments or reassessments, in respect of the year 2013-14 expired on 31/03/2018, and as such, the Assessing Authority, who framed assessment dated 04/09/2018, had no jurisdiction to frame the assessments.

Counsel has referred to order No. F.7(105)/ Policy-I/VAT/2007/Part File/249-54 dated 06/06/2018, issued by the Commissioner, and contended that in view thereof, Assessing Authority had no jurisdiction to frame assessment, and further that the OHA has failed to appreciate this fact while deciding the objections.

11. Counsel for the appellant has submitted that fresh assessment has been framed on the allegation of access claim by the dealer as regards certain expenses. The contention is that expenses had already been shown by the dealer in the returns; that Assessing Authority did not make any observation regarding suppression of any material fact; that proceedings regarding refund claimed by the dealer were conducted by the department, and as such, it can safely be said that the department was fully aware of all the material facts which the dealer was required to furnish as provided under rule 27(1) & (2) of DVAT Rules.

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12. Counsel for the appellant has referred to the observations made by the OHA regarding extension of time limit for framing of assessment and contended that it was not the function of OHA, and rather, it is the function of the Commissioner, to give reasons and that too in writing, for application^{- bility} of proviso to section 34 (1). Further, it has been contended that since the Commissioner did not give any reason in the order dated 06/06/2018, proviso to section 34 could not be resorted to.
13. In the impugned order, OHA has observed about several opportunities granted to the dealer-assessee to produce documents and that it was unable to produce the same. In this regard, counsel for the appellant has submitted that Sh. Sanjay Garg, CA appeared in the assessment proceedings and produced/submitted books of accounts and other relevant record.

The contention on behalf of appellant is that the observation made by the OHA that extended period of limitation could be invoked on the grounds^{having} of repeated opportunities^{not} not availed of by the dealer, is without any basis.

Further submission of counsel for the appellant is that when the Commissioner passed order of delegation of powers u/s 68 of the Act on 06/06/2018 i.e. after the prescribed period of four years for framing of assessments was over, no proceedings could be conducted by the Assessing Authority during the period from 04/04/2018 to 28/05/2018.

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Reliance has been placed on the following judgments:

1. **ITC Ltd. v. Supdt. Commercial Taxes & Anr.**, (2000) 109 STC 530 (SC);
2. **ECE Industries Ltd. v. Commissioner Central Tax Excise**, (2004) 164 E.L.T. 236.
3. **H M Industries v. CVAT**, (2015) 78 VST 382 (Del); and;
4. **ITD-ITD CEM JV v. Commissioner of Trade & Taxes**, W.P. (C) No. 5231/2014 & CM 10405/2014 decided by our own Hon'ble High Court on 14/05/2015.

Contentions on behalf of Respondent

14. Counsel for the respondent has referred to the assessments framed by Assessing Authority and submitted that this is a case where notice u/s 59(2) of DVAT Act was served upon the dealer to produce documents about details of expenses, but the dealer failed to provide the same, and as such, Assessing Authority was justified in framing default assessment of tax and interest and the assessment of penalty.

It has also been contended by counsel for the respondent that even though the assessment was required to be framed within a period of 4 years, this case being a case of suppression of material facts, proviso to section 34(1) of DVAT Act came into application, and as such, the impugned assessment cannot be said to be invalid in the eyes of law. At the same time, counsel for the Revenue has referred to sub-section (1) of section 80 of

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DVAT Act and submitted that in view of this provision, the impugned assessments cannot be said to be null and void.

Discussion

15. Indisputably, appellant is engaged in the business of execution of infrastructural projects. Present assessments pertain to the tax period- Annual 2013.
16. As per case of the appellant, returns were furnished showing the transactions conducted by it as a works contractor, and consequently deductions from the turnover, as available under Rule 3 of DVAT Rules, 2005 were claimed and that input tax credit was also claimed u/s 9(1) of DVAT Act. In this regard, Annexure 2A and 2B are also stated to have been submitted to the Department.

Assessments initially framed on 15/06/2015

17. Indisputably, initially, on 15/06/2015, for all the four quarters of the year 2013-14, separate assessments were framed. Feeling aggrieved, the assessee filed objections against those assessments. Those objections were disposed of and ~~there was~~ ^{there was any} no more demand of tax, interest or penalty.
18. Counsel for the appellant has submitted that like the assessment of second quarter 2013, assessments of remaining 3 quarters

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were modified, thereby depicting 'zero' demand towards tax, interest and penalty.

However, appellant has submitted copy of only one order dated 12/07/2022 passed in respect of second quarter 2013.

Commencement of proceedings relating to impugned assessments

19. So far as, the impugned assessments dated 04/09/2018 are concerned, indisputably, on 07/12/2017, notice u/s 59(2) of DVAT Act came to be issued by Sh. Mohan Kumar Aggarwal, VATO (ward-206) for the year 2013-14 and thereby the assessee was directed to attend this office and produce/cause to be produced books of accounts and all evidence, including audited balance sheet and sales & purchases summary, the reason being that he was examining the matter.

Vide order dated 06/06/2018, issued by the Commissioner, the matter was assigned to Sh. Kamaldeep VATO (ward- 115) - Special Zone, from Sh. Mohan Kumar Aggarwal, VATO. That is how, Sh. Kamaldeep framed the impugned assessments dated 04/09/2018.

Relevant law on the point of limitation for framing of assessment

20. Section 34 of DVAT Act, provides a period of 4 years, for assessment or re-assessment u/s 32 of DVAT Act. As per amendment which came into effect, w.e.f. 01/04/2013, the period of 4 years is to be calculated from the end of the year

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comprising of one or more tax periods, for which the person furnishes the return u/s 26 or 28 of the Act or the date on which the Commissioner makes an assessment of tax for the tax period, whichever is earlier.

Proviso to sub-section (1) of section 34 of DVAT Act extends the aforesaid period for framing of assessment or reassessment to 6 years, where the Commissioner has reason to believe that tax was not paid by reason of concealment, omission or failure to disclose fully material particulars on the part of the person-assessee.

Here, the contention raised by counsel for the appellant is that the period of 4 years provided u/s 34 (1) of DVAT Act, for the tax periods of the financial year 2013-14 expired on 31/03/2018, and as such, the impugned assessments framed on 04/09/2018 are bad in law.

21. In **H.M. Industries** case (supra), the substantial question of law before the Hon'ble High Court was as to whether VAT Tribunal was right in holding that proviso to section 34(1) was applicable to the facts of that case.

The Appellate Tribunal had held therein that the default assessment u/s 32 of DVAT Act was within limitation as extended period of 6 years in terms of proviso to section 34(1) of DVAT Act would be applicable.

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Hon'ble High Court observed that the error made by the Tribunal was that they examined and formed the belief that there was "omission" on the part of the assessee and, therefore, extended period of 6 years would apply. Hon'ble High Court further observed that the Commissioner should have formed said opinion/belief by recording "reason to believe" regarding concealment, omission or failure on the part of the assessee, resulting in non-payment or short payment of tax; that the "written belief" would be in consonance with the principle and mandate of good governance, fairness, transparency and would curtail arbitrariness and prejudice.

Hon'ble High Court went on to observe that once material particulars had been stated or disclosed and were in the knowledge of the Authorities but action u/s 32 of VAT Act was not taken within 4 years, extended period of 6 years under the proviso to section 34(1) of DVAT Act would not be available.

Therein, assessee had filed return for the 4th Quarter relating to tax period 2006-07 on 30/04/2007. Hon'ble High Court observed that the default assessment as per section 34 of DVAT Act should have been completed on or before 01/05/2011, but it was framed on 11/05/2011 i.e., after 4 years but within 6 years.

Hon'ble High Court observed that as was apparent from the material put forth in Para 17 of the decision "full details were filed by the assessee in form DVAT 30 & 31 etc.". But, on legal

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interpretation consolidated "C" form was not acceptable, and further that the fact that the appellant had filed consolidated form was not concealed or omitted. Hon'ble High Court did not find any averment or appreciation that there was concealment, omission or failure on the part of the assessee to furnish material particulars. The appeal was accordingly disposed of.

22. In **ITD-ITD CEM JV** case (supra), reliance was placed on decision in **HM Industries'** case (supra), and Hon'ble High Court observed that no reason to believe was found to have been recorded by the Commissioner for invoking the extended period.

Applicability of section 34 and proviso to section 34 (1) to the present assessments

23. Herein, as noticed above, vide order dated 06/06/2018, the then Commissioner (VAT) directed Sh. Kamaldeep to exercise jurisdiction in respect of the dealer-assessee for carrying out the audit and assessment for the years 2012-13 'onwards'. The Assistant Commissioner was so authorised by passing order and exercising powers under sub-section (2) of Section 67, Section 68 and Section 106 of DVAT Act, read with sub section (2) of section 9 of Central Sales Tax Act.

The prescribed period of 4 years, as per provisions of sub-section 34 (1) of DVAT Act, having expired on 31/03/2018, an order to exercise powers under proviso to section 34 (1) could

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be passed by the Commissioner before expiry of the initial period of 4 years.

However, in view of proviso to section 34, before passing such an order extending the order, Commissioner is required to satisfy himself that tax was not paid by the reason of concealment, omission or failure to disclose fully material particulars on the part of the person.

24. The only order passed by Commissioner pertaining to present case and made available by the appellant is dated 06/06/2018. There is nothing on record to suggest, and even counsel for the parties have also not brought to the notice of this Appellate Tribunal, if any order prior to order dated 06/06/2018 was passed by the Commissioner so as to exercise powers to resort to proviso to section 34(1) of DVAT Act.

In absence of any such order, prior to 06/06/2018, it cannot be said that the Commissioner passed any order to resort to proviso of section 34 (1) of DVAT Act so as to extend the period of framing of assessment i.e. from 4 years to 6 years. For the same reason, it cannot be said that the Commissioner, at any point of time observed that it was a case where he had reason to believe that tax was not paid by the reason of concealment, omission or failure to disclose fully material particulars on the part of the dealer-assessee.

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25. Counsel for the appellant has contended that the delegation of power by the Commissioner vide order dated 06/06/2018 was for audit and assessment, and not only for assessment, and further that this is a case where no audit was conducted, but assessment was made, and as such the impugned assessments deserve to be set aside even on this ground.
26. Here, order dated 06/06/2018 does not reveal any reason which led to passing thereof and authorising the Assistant Commissioner for conducting of audit and assessment for the year 2012-13.
27. In the given facts and circumstances and from the impugned assessments, it transpires that initially Sh. Mohan Kumar Aggarwal took up the matter and issued notice dated 07/12/2017 u/s 59 (2) of DVAT Act to the dealer, but, a perusal of the said notice does not reveal as to for which reason the said officer proceeded to examine the matter of the dealer-assessee for the period 01/04/2013 to 31/03/2014, particularly when assessments had already been framed for all the 4 quarters on 15/06/2015.

Even otherwise, Sh. Mohan Kumar Aggarwal had no power to proceed examining the matter for the period from 01/04/2013 to 31/03/2014, without any order from the Commissioner, particularly, when there is nothing on record to suggest that impugned assessments came to be framed by way of review or

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Sh. Mohan Kumar Aggarwal came to seize of the matter under any order passed by the Commissioner.

Further, as is available from the material placed on record by the appellant, in the previous assessments dated 15/06/2015, for all the four quarters of 2013-14, there was only one issue i.e. of mismatch in 2A and 2B in ITC, which led to framing of those assessments. The reasons/grounds for which present assessments dated 04/09/2018 came to be framed, indisputably were not raised or taken up by the previous Assessing Authority, who framed the assessments dated 15/06/2015. Had any material particulars been concealed or omitted by the assessee in the returns or had the dealer failed to disclose any such material particular relating to expenses, the Assessing Authority, who framed previous assessments, would have specifically mentioned the same in those assessments, but, no document has been placed on record by the dealer-assessee or by the revenue to suggest that any observation was made by the Assessing Authority, while framing assessments dated 15/06/2015 regarding concealment, omission or failure on the part of the dealer-assessee.

In the given situation, power to extend the period of assessment/re-assessment, from 4 years to 6 years vested with the Commissioner, but, as noticed above, no document has been made available to this Appellate Tribunal to suggest that any

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order was passed by the Commissioner expressing any such reason to believe so as to resort to the proviso of section 34 (1) of DVAT Act.

The fact remains that when there is nothing on record to suggest that any material particular was concealed, omitted or not disclosed fully by the assessee in the returns, Sh. Mohan Kumar Aggarwal, VATO could not initiate fresh proceedings by issuing notice dated 07/12/2017, even though the same was issued within the prescribed period of 4 years, when calculated as per provisions of section 34 (1) of DVAT Act.

For want of any order by the Commissioner, VAT, depicting any reason to believe as provided in proviso^{to} of section 34 (1) of DVAT Act, even the assignment of the matter, after having been taken over from the files of Sh. Mohan Kumar Aggarwal, to the files Sh. Kamaldeep, VATO (ward-115) Special Zone, is of no help to the respondent.

In the given facts and circumstances, provisions of Section 80 of DVAT Act do not come to the rescue of the respondent.

This is also not a case of suppression of any material fact by the dealer-assessee, and as such there is no merit in the contention raised by counsel for the Respondent in this regard.

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Applicability of Rule 36B (7) of DVAT Rules

28. Counsel for the appellant has contended that in this matter, department has framed fresh assessment, when objections filed by the dealer-assessee against the assessment framed initially were pending before learned OHA, and as such the fresh assessments deserve to be set aside.

Counsel for the appellant has explained that impugned assessments were framed on 04/09/2018, whereas, prior thereto assessments had already been framed on 15/06/2015 pertaining to the tax periods- all the four quarters of the year 2013-14 and objections filed on 02/11/2018, against the previous assessments were pending, and came to be disposed of on 30/05/2023.

In support of this contention, counsel for the appellant has referred to the provisions of Rule 36B (7) of DVAT Rules and decisions in **Art Yarn India v. CTT**, 52 DSTC J-316.

29. I have gone through the relevant provision and the decision cited by counsel for the appellant.

Sub-rule (7) of Rule 36 B of DVAT Rules pertains to rectification of mistakes and review. The sub-section provides that the Commissioner shall not review any assessment or re-assessment or an order where an objection u/s 74(B) or appeal u/s 76 against such assessment or re-assessment or order is pending for decision.

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As noticed above, the previous assessment^h, as per case of the dealer-assessee itself, were framed due to mismatch^v in 2A and 2B as regards ITC. The dealer-assessee challenged the same before learned OHA. Indisputably, learned OHA accepted those objections and set aside the assessments framed due to the reason of mismatch on the point of ITC.

Present assessments dated 04/09/218, are not based on that^{very} point^v of mismatch^{on ITC}. It is clear from the impugned assessments that the Assessing Authority was well aware of the previous assessments and that the dealer had already filed objections against the demands on the basis of mismatch of ITC. That is why, the Assessing Authority specifically observed that the present assessments were independent of the quarterly mismatch issue.

Therefore, there is no merit in the contention raised by counsel for the appellant that when objections filed by the assessee^v against the previous assessments were pending before learned OHA, impugned assessments could not be framed. It is different matter that the impugned assessments framed on account of non admissible expenses cannot survive in view of the above discussion.

Conclusion

30. In view of above discussion, the impugned assessments dated 04/09/2018 framed by the Assessing Authority u/s 32 and 33 of

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DVAT Act, for the tax period- Annual 2013 deserve to be set aside, the same having been framed beyond the prescribed period of limitation of 4 years, in absence of any order or reasons by the Commissioner extending the period of limitation to 6 years.

Result

31. In view of the above said findings, both the appeals are allowed. Consequently both the assessments i.e. framed u/s 32 & 33 of DVAT Act on 04/09/2018 by the Assessing Authority, and the impugned order dated 30/05/2023 passed by OHA-Special Commissioner, are hereby set aside.
32. File be consigned to the record room. Copy of judgment be placed in the connected appeal file. Copy of the judgment 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 : 17/08/2023


(Narinder Kumar)
Member (Judicial)

