

**BEFORE SHRI YUNUS (I.A.S.),
COMMISSIONER OF STATE TAXES AND EXCISE,
HIMACHAL PRADESH**

(Block No. 30, S.D.A. Complex, Shimla-171009)

Appeal No. : 08/2021-22
Date of Institution : 31-08-2021
Date of order : 24-08-2022

And:

Appeal No. : 09/2021-22
Date of Institution : 31-08-2021
Date of order : 24-08-2022

IN THE MATTER OF: -

M/s Himachal Filling Station,
Dhalli, Shimla-12Applicant

Versus

Jt. Commissioner-cum-Assessing Authority
South Enforcement Zone Parwanoo,
District Solan (HP)Respondent

Parties Represented by:

1. S/Shri Sushant Keprate and Aditya Sood,
Advocates for the appellant.
2. Shri Sandeep Mandyal, Senior Law Officer is
present for the Respondent.


ORDER

Appeal under section 45 (1) (b) of the Himachal
Pradesh Value Added Tax Act, 2005



The appellant, despite having been given due opportunities in the matter above, has failed to deposit the directed conditional sum and, has, thus, failed to abide by the provisions of sub section (5) of Section 45 of the Himachal Pradesh Value Added Tax Act, 2005. For above contravention of the provisions of the Act, the instant appeals, as per provisions of the section 45 (5) of the Act ibid are not entertainable and are, accordingly, dismissed in default.

Inform parties accordingly. Files after completion be consigned to record room.


**Commissioner of State Taxes & Excise
-cum-Appellate Authority,
Himachal Pradesh Shimla-09**

Endorsement No.: ST&E/CoST&E/Appeals/Reader/2022-23/26740-746
Dated: 26-08-2022

Copy for information and necessary action to:

1. Ms Himachal Filling Station, Dhalli, Shimla-12.
2. Jt. Commissioner State Taxes & Excise, FS/SEZ, Parwanoo.
3. Dy. Commissioner State Taxes and Excise, District Shimla.
4. Assistant Commissioner State Taxes and Excise, Dhalli Circle, Shimla-05.
5. Shri Vishal Mohan, Ld. Advocate, 4, Argyle House, The Mall Shimla-01.
6. Shri Sandeep Mandyal, Sr. Law Officer (Legal Cell), HQ.
7. IT Cell.


Reader