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**BEFORE THE HIMACHAL PRADESH TAX TRIBUNAL, DHARAMSHALA,
CAMP AT SHIMLA**

Appeal No. : 24/2021
Date of Institution : 02-12-2021
Date of order : 27-07-2022

In the matter of:

M/s M.K Traders, Shahpur
39 Miles, P.O. Shahpur, Kangra (HP).

.....Appellant

Vs

- i) The Excise and Taxation commissioner, HP, Shimla.
- ii) The DETC cum-Assessing Authority, Flying Squad (NZ),
Palampur, Kangra (HP).

.....Respondents

Parties represented by:-

Shri Vivek Singh Thakur, Advocate for the Appellant.
Shri Sandeep Mandyal, Sr. Law Officer for the Respondent.

**Appeal under Section 45(2) of the HP VAT Act, 2005
Order**

1. The present appeal has been filed by M/s M.K Traders, Shahpur, 39 Miles, P.O. Shahpur, Kangra, Himachal Pradesh against the orders of Ld. Excise and Taxation Commissioner, Himachal Pradesh, Shimla dated 08-09-2021 vide which the appeal filed by the applicant against the order dated 06-07-2017 of the Deputy Excise and taxation Commissioner-Cum-Assessing Authority Flying Squad (NZ), Palampur, Distt Kangra (Respondent Number 2) was dismissed and orders of Assessing Authority were upheld where additional demand of Rs. 3,79,910/- vide detention memo for the year 2017 was created by the Assessing Authority.
2. The Appellant prayed to quash the orders of Appellate Authority and stay the impugned orders dated 06 07.2017 of Assessing Authority as his financial condition is



not permitting to deposit the amount. Before entertaining the appeal, the appellant was directed to deposit Rs 1,00,000/- against the additional demand as conditional amount for admission of appeal. He requested for two weeks time which was allowed and matter was called on 30-06-2022, where the advocate for the appellant seeked more times to deposit the amount.

3. Various opportunities have been provided to the appellant to deposit aforesaid conditional amount. The case was called again today on 27-07-2022 and the appellant again failed to show proof of deposit of the aforesaid conditional amount. Hence, the appeal is **dismissed in default** for non-deposit of the requisite conditional amount.
4. Copy of this order be sent to the party concerned. File after due completion be consigned to the record room.



(Akshay Sood)
Chairman,
HP Tax Tribunal,
Camp at Shimla

Endst. No HPTT/CS/2022- 171 to 181

Dated 29/07/2022

Copy to:-

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-09.
2. The Deputy Excise and Taxation Commissioner cum-Assessing Authority Flying Squad (NZ), Palampur, Distt. Kangra HP.
3. M/s M.K Traders, Shahpur; 39 Miles, P.O. Shahpur, Distt. Kangra, HP.
4. Shri Vivek Singh Thakur, Advocate for the Appellant.
5. Shri Sandeep Mandyal, Sr. Law Officer, HQ.



Reader
HP Tax Tribunal
Camp at Shimla