

BEFORE THE
COMMISSIONER OF STATE TAXES & EXCISE -CUM-APPELLATE
AUTHORITY, HIMACHAL PRADESH

SHIMLA-171009

Appeal No.: 117/2017-18

Date of Institution: 05-09-2017

Date of Order: 28-09-2022

WITH

Appeal No.: 118/2017-18

Date of Institution: 05-09-2017

Date of Order: 28-09-2022

WITH

Appeal No.: 119/2017-18

Date of Institution: 05-09-2017

Date of Order: 28-09-2022

WITH

Appeal No.: 120/2017-18

Date of Institution: 05-09-2017

Date of Order: 28-09-2022

WITH

Appeal No.: 121/2017-18

Date of Institution: 05-09-2017

Date of Order: 28-09-2022

WITH

Appeal No.: 122/2017-18

Date of Institution: 05-09-2017

Date of Order: 28-09-2022

WITH

Appeal No.: 123/2017-18

Date of Institution: 05-09-2017

Date of Order: 28-09-2022

AND

Appeal No.: 124/2017-18

Date of Institution: 05-09-2017

Date of Order: 28-09-2022



In the matter of:-

M/s Superior Technology,
Plot No. 59, Sector-I, Parwanoo,
District Solan (HP)Appellant

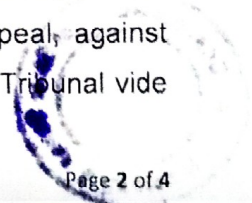
Versus

Deputy Excise and Taxation Commissioner
-cum- Assessing Authority, Flying Squad,
(South Zone) at Parwanoo, SolanRespondent

Present: - 1) Shri Praveen Kumar, Advocate vice Shri Vishal Mohan,
Advocate for the appellant.
2) Sh. Sandeep Mandyal, Senior Law Officer for the
respondent.

ORDER

1. This order shall dispose of all the eight appeals, above, filed by the appellant M/s Superior Technology, Plot No. 59, Sector-1, Parwanoo against the order dated 17-05-2017, further rectified on dated 08-08-2017 and order dated 15-09-2017 of the Ld. Deputy Excise and Taxation Commissioner-cum-Assessing Authority, Flying Squad, South Zone, at Parwanoo, District Solan, (hereinafter referred to as "the respondent"), whereby a total additional demand of Rs. 1, 70, 75, 058/- for years 2012-13, 2013-14, 2015-16 and 2016-17 (up to 31-12-2016) has been created against the appellant by the Ld. respondent on account of VAT, interest and penalty under section 16 (8) of the Himachal Pradesh Value Added Tax Act, 2005 (hereinafter referred to as "the Act").
2. Aggrieved by the orders above, the appellant filed a total of eight appeals above before this court. This court *vide* order dated 31-03-2018 dismissed the appeals above for non-deposit of conditional amount. The appellant preferred an appeal, against this order, before the Ld. HP Tax Tribunal. The Ld. Tribunal *vide*



order dated 30-06-2022 disposed of the appeal with the directions and orders in the matter that:

“the appellant shall deposit of Rs. 51,22,517/- before the Respondent No. 1 on or before 30-07-2022 so that the Appellate Authority can hear the Appeal on merits. On verification of TR receipt, the Ld. Appellate Authority shall thereafter decide the case on merits. Failure to deposit the amount would result in forfeiture of the petitioner, the right to avail the opportunity of appeal under the HP VAT Act.”

3. As no one appeared in the matter for the appellant on or before the above directed date to report compliance with the directions and orders of the Ld. Tribunal, therefore, a notice to the effect of passing appropriate orders in the matter was issued to the appellant. The matter was accordingly listed for today. Shri Praveen Kumar, Advocate (vice) appeared for the appellant and informed this court that the appellant has not deposited the directed sum of Rs. 51, 22, 517/-.
4. The appellant, thus, despite having been given due opportunities in appeal matters above, has not complied with the directions and orders of the Ld. Tribunal. The appellant has failed to deposit the directed conditional sum and, thus, he has also failed to abide by the provisions of sub section (5) of Section 45 of the Act. For all the above mentioned contraventions of the provisions of the Act, all the eight appeals above are not maintainable and are, therefore liable to be dismissed and are dismissed accordingly.

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

Announced on this day i.e. 28th of September, 2022.




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

Endorsement No.: ST&E/CoST&E/Appeals/Reader/2022-23/ 30934-939

Dated: 28-09-2022

Copy is forwarded for information and necessary action to:-

- 1) M/s Superior Technology, c/o Shri Vishal Mohan, Ld.
Advocate, 4, Argyle House, The Mall Shimla-01.
- 2) Jt. Commissioner State Taxes & Excise, SEZ, Parwanoo.
- 3) Dy. Commissioner State Taxes and Excise, District Solan.
- 4) Shri Vishal Mohan, Ld. Advocate, 4, Argyle House, The
Mall Shimla-01.
- 5) Shri Sandeep Mandyal, Sr. Law Officer (Legal Cell), HQ.
- 6) IT Cell.

C

Reader to the
Commissioner of State Taxes & Excise,
Himachal Pradesh