

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

Appeal No. : 34/2022  
Date of Institution : 04-10-2022  
Date of order : 07-07-2023

**In the matter of:**

M/s R.R. Bottlers & Distillers,  
Goel Jamala, Nalagarh, BBN, Baddi (HP).

.....Appellant

*Vs*

Addl. Commissioner State Taxes and Excise SZ, Shimla.

&

Assessing Authority, Nalagarh-III, Revenue Distt. BBN Baddi.

.....Respondents

**Parties represented by:-**

Shri Dikken Kumar & Ms. Narvada Kashyap, Advocates for the Appellant.  
Shri Sandeep Mandyal, Sr. Law Officer (Legal) for the Respondents.

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

**Order**

1. The present appeal has been filed by M/s R.R. Bottlers & Distillers, Goel Jamala, Nalagarh, BBN, Revenue Distt. BBN Baddi, Himachal Pradesh against the orders of Appellate Authority-Cum-Addl. Commissioner, State Taxes and Excise, South Zone, Shimla, Himachal Pradesh, Shimla dated 20-07-2022 vide which the appeal filed by the applicant against the order dated 24-07-2018 of the Assessing Authority Nalagarh-III, Distt. Solan (Respondent Number 2) was dismissed on ground of non-deposition of a pre-condition amount of Rs. 35 Lakhs/- against the additional demand of Rs. 3,67,39,349/- for the period April, 2017 to May, 2018 created by the Assessing Authority.



2. In the course of hearings of the case the advocate showed proof of deposit of total demand created by the assessing authority. The advocate conveyed that there was a communication gap between the accountant and the dealer because of which the proof of demand was not earlier produced before the appellate authority.
3. Accordingly, **the case is remanded back** to the Appellate Authority- Addl. Commissioner of State Taxes and Excise, SZ, Shimla with the direction that the appellant shall produce the proof of deposit before the Respondent No. 1. On verification of TR receipts, the Ld. Appellate Authority shall thereafter decide the case on merits.
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, Shimla  
HP Tax Tribunal, Shimla  
Block No 30, SDA Complex Shimla

Endst. No HPTT/CS/2023- 105 to 110

Dated 07/07/2023

Copy to:-

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-09.
2. The Assessing Authority Nalagarh-III, Baddi, Distt. Solan HP.
3. M/s R.R. Bottlers & Distillers, Goel Jamala, Nalagarh, BBN, Revenue Distt. BBN Baddi, distt. Solan.
4. Shri Dikken Kumar & Ms. Narvada Kashyap, Advocate for the Appellant.
5. Shri. Sandeep Mandyal, Sr. Law Officer (Legal).
6. Addl. Commissioner State Taxes & Excise, SZ, Shimla

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