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

Appeal No. : 15 & 16/2022
Date of Institution : 18-04-2022
Date of order : 03-06-2022

In the matter of:

M/s Royal Service digital vision,
Touni Devi, District Hamirpur (HP).

.....Appellant

Vs

- i) The Excise and Taxation commissioner, HP, Shimla.
- ii) The DETC, Flying Squad (CZ), Una, HP.

.....Respondents

Parties represented by:-

Shri Dikken Kumar, Advocate for the Appellant

Shri Rakesh Rana, Dy. Director (Legal) for the Respondent

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

Order

1. The present appeals have been filed by M/s Royal Service digital vision, Touni Devi District Hamirpur, Himachal Pradesh against the orders of Ld. Excise and Taxation Commissioner, Himachal Pradesh, Shimla dated 08-04-2022 vide which ^{on} the appeal filed by the applicant against the order dated 18-09-2017 of the Deputy Excise and taxation Commissioner-Cum-Assessing Authority Flying Squad (CZ), Una (Respondent Number 2) the appellant was directed to deposit a pre condition amount of Rs. 1,00,000/- against the additional demand of Rs. 24,03,514/- for the year 2014-15 & 2015-16 created by the Assessing Authority.
2. The Appellant prayed to waive conditional amount as directed by appellate 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 three weeks time which was allowed and matter was called on 03-06-2022.

3. Various opportunities have been provided to the appellant to deposit aforesaid conditional amount. The case was called again today on 03-06-2022 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- 12670130

Dated 03/06/2022

Copy to:-

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-09.
2. The Deputy Excise and Taxation Commissioner, Flying Squad (CZ), Una HP.
3. M/s Royal Service digital vision, Touni Devi District Hamirpur, HP.
4. Shri Dikken Kumar, Advocate for the Appellant.
5. Deputy Director, Legal, H.O.



Reader
HP Tax Tribunal
Camp at Shimla