

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

Appeal No. : 1, 2 & 3/2021
Date of Institution : 26-03-2021
Date of order : 03-06-2022

In the matter of:

M/s Shivalik Marketing Co.
Trilokpur Road, Kala-Amb,
District Sirmaur.

.....Appellant

Vs

- i) The Addl. Excise and Taxation commissioner, SZ, HP, Shimla.
- ii) The Assessing Authority Kalamb Circle-II, HP.

.....Respondents

Parties represented by:-

Shri Sushant kaprate, Sh. Praveen Sharma and Sh. Aditya Sood 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 Shivalik Marketing Co., Trilokpur Road, Kala-Amb, District Sirmaur, Himachal Pradesh against the orders of Ld. Addl. Excise and Taxation Commissioner, South Zone, Himachal Pradesh, Shimla dated 16-11-2019 vide which the appeal filed by the applicant against the order dated 13-02-2018 of the Assessing Authority Kalamb Circle-II, (Respondent Number 2) ^{who} ~~were~~ directed to deposit a pre condition amount Rs. 10,00,000/- against the additional demand of Rs. 5,55,676/-, Rs. 9,20,452/- and Rs. 5,04,475/- for the year 2014-15 & 2015-16 and 2016-17 created by the Assessing Authority. A2

- contd -



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 10,00,000/- against the additional demand as conditional amount for admission of appeal on 19-07-2021.
3. The appellant requested today that the amount of conditional amount shall be reduced to the extent as he manifested inability to deposit Rs. 10,00,000/-. Further, the appellant showed a treasury receipt dated 07-01-2020 amounting to Rs. 2,00,000/- deposited into state exchequer in concern to present appeal. In lieu of assurance given by the appellant of depositing Rs. 3 Lakhs more within two weeks, the request of appellant has been considered.
4. Accordingly, **the case is remanded back** to the Appellate Authority, SZ, Shimla with the direction that the appellant shall produce the proof of deposit of Rs. 3,00,000/- before the Respondent No. 1 on or before 20-06-2022 for the said purposes. On verification of TR receipt, the Ld. Appellate Authority shall thereafter decide the case on merits.
5. 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- 12170125

Dated 03/06/2022

Copy to:-

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-09.
2. The Addl. Commissioner State Taxes and Excise SZ, Shimla, HP.
3. M/s Shivalik Marketing Co., Trilokpur Road, Kala-Amb, District Sirmaur,, HP.
4. Shri Praveen Sharma, Advocate for the Appellant.
5. Deputy Director, Legal, HQ.



Reader
HP Tax Tribunal
Camp at Shimla