

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

Appeal No. : 1/2019
Date of Institution : 21-02-2019
Date of order : 20-05-2022

In the matter of:

M/s Shree Parwati Steel & Alloys,
Vill. Kheri, Trilokpur Road,
Kalamb, Sirmour, HP.

.....Appellant

Vs

- i) The Addl. ETC-cum-Appellate Authority, SZ, Himachal Pradesh
Shimla-09.
- ii) The Assessing Authority Sirmour, at Nahan.

.....Respondents

Parties represented by:-

Shri Dikken Kumar, Advocate for the Appellant
Shri Sandeep Mandyal, Law Officer for the Respondent


**Appeal under Section 19(2) of the CST Act, 1956 read with Section 45
of the HP VAT Act, 2005**

Order

1. The present appeal has been filed by M/s Shree Parwati Steel & Alloys, Vill. Kheri, Trilokpur Road, Kalamb, Sirmour, Himachal Pradesh against the orders of Ld. Addl. Excise and Taxation Commissioner-cum-Appellate Authority, SZ, Himachal Pradesh Shimla dated 03-10-2018 vide which the appeal filed by the applicant against the order dated 29-05-2018 of the Assessing Authority Sirmour, Nahan (Respondent Number 2) were directed to deposit a pre condition amount Rs. 50,00,000/- against the additional demand of Rs. 2,44,34,579/- for the year 2012-13 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 show his latest profit and loss account statement so as to seek waiver of conditional amount. He requested for another date which was allowed and matter was called on 12-05-2022. On listed date the Appellant manifested inability to show profit and loss account statement and sought one week additional time. The appellant was granted one week time to show requisite documents so that his financial condition could be verified.
3. Various opportunities have been provided to the appellant to show his latest profit and loss account statement. The case was called again today on 20-05-2022 and the appellant failed to show requisite documents of the aforesaid appeal. Hence, the appeal is dismissed in default for not showing the books of accounts as directed to do so.
4. Copy of this order is 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- 49 to 52

Dated 20-05-2022

Copy to:-

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-09.
2. The Additional Excise & Taxation Commissioner-Cum-Appellate Authority.
3. M/s Shree Parwati Steel & Alloys, vill. Kheri, Trilokpur Road Kalamb, Sirmour, Himachal Pradesh
4. Shri Dikken Kumar, Advocate for the Appellant.


Reader
HP Tax Tribunal
Camp at Shimla