

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

Appeal No. : 23 & 24/2022
Date of Institution : 08-09-2022
Date of order : 19-11-2022

In the matter of:

M/s Himachal Filling Station, Dhalli, Shimla

.....Appellant

Vs

- i) The Commissioner State Taxes and Excise, Shimla, HP, Shimla.
- ii) The Joint Commissioner Cum Assessing Authority, SZ, Parwanoo.

.....Respondents

Parties represented by:-

Shri Vishal Mohan and Sh. Praveen Sharma Advocates
for the Appellant.

Shri Sandeep Mandyal, Sr. Law officer 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 Himachal Filling Station, Dhalli, Shimla Himachal Pradesh against the orders of Ld. Commissioner of State Taxes and Excise, Shimla, Himachal Pradesh, dated 24-08-2022 vide which on the appeal filed by the applicant against the order dated 05-08-2021 of the Joint Commissioner of State Taxes and Excise, South Enforcement Zone, Parwanoo, (Respondent Number 2), the applicant was directed to deposit a pre condition 80% of the tax demand against the total demand of Rs. 5,51,59,932/- for the years 2019-20 & 2020-21 ordered to be created by the Joint Commissioner of State Taxes and Excise, SEZ Parwanoo.
2. The Appellant has prayed to waive the conditional amount as directed by appellate authority as his financial condition does not permit deposit of large amount. The appellant requested that the amount of conditional amount may be reduced and he



expressed inability to deposit Rs. 2,40,45,733/- as directed by Appellate Authority. In the course of the oral hearing, in view of assurance given by the appellant of depositing 20% of the tax demand i.e. Rs. 60,11,433/- within 45 days, the request of appellant has been considered sympathetically.

3. Accordingly, **the case is remanded back** to the Appellate Authority-Commissioner of State Taxes and Excise, Shimla with the direction that the appellant shall produce the proof of deposit of Rs. 60,11,433/- before the Respondent No. 1 on or before 03-01-2023 for the Appeals to be heard by Respondent No. 1. On verification of TR receipt, 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,
Camp at Shimla

Endst. No HPTT/CS/2022- 240 to 244

Dated 19-11-2022

Copy to:-

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-09.
2. The Joint Commissioner of State Taxes and Excise SZ, Parwanoo, HP.
3. M/s Himachal Filling Station, Dhalli, Shimla.
4. Shri Vishal Mohan, Advocate for the Appellant.
5. Sh. Sandeep Mandyal, Sr. Law Officer, HQ.


Reader
HP Tax Tribunal
Camp at Shimla
HP Tax Tribunal Camp at Shimla,
Block No 30, SDA Complex . 2-6