

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

Appeal No. : 19 & 20/2020
Date of Institution : 01-12-2020
Date of order : 23-11-2022

In the matter of:

M/s S.J.J. Perfumery & Essential Oil Company, VPO- Bathu, Tehsil Haroli,
Distt. Una, (HP)

.....Appellant

Vs

- i) The Jt. Commissioner State Taxes and Excise-cum- Appellate Authority,
NZ, Palampur.
- ii) The Assistant Commissioner State Taxes and Excise –cum-Assessing
Authority, Mehatpur-II.

.....Respondents

Parties represented by:-

Shri Amarjeet Kashyap vice Sh. Rajender Lal Behal Advocate
for the Appellant.

Shri Sandeep Mandyal, Sr. Law officer for the Respondent

**Appeal under Section 9(2) of the CST Act, 1956 read with section
5(2) of the HP VAT Act, 2005**


Order

1. The present appeals have been filed by M/s S.J.J. Perfumery & Essential Oil Company, VPO- Bathu, Tehsil Haroli, Distt. Una, Himachal Pradesh against the orders of Ld. Jt. Commissioner State Taxes and Excise-Cum-Appellate Authority, NZ, Palampur, Himachal Pradesh, dated 28-08-2019 vide which on the appeal filed by the applicant against the order dated 01-09-2017 of the Assessing Authority Mehatpur Circle-II, (Respondent Number 2) was directed to deposit a pre condition amount Rs. 49,54,889/- against the additional demand of Rs. 1,28,19,556/- and Rs. 70,00,000/- for the year 2010-11 & 2011-12 as created by the Assessing Authority.



The appellant requested today that the amount of conditional amount may be waived as he manifested inability to deposit Rs. 49,54,889/-, since his financial condition does not permit deposit of the amount.

- 3 I have heard the Ld. Counsel and perused the law on the subject. I am convinced that the Ld Appellate Authority has rightly directed to deposit pre condition amount of the additional demand as per section 45 of HP VAT Act, 2005.
- 4 The amount ordered to be deposited is reasonable, as per provisions of the section 45(5) of the Act ibid and the appeals are dismissed. However the appellant is at liberty to produce the proof of deposit of Rs. 49,54,889 i.e. 25% of additional demand before the Respondent No. 1 on or before 31-12-2022. On verification of TR receipt, the Ld. Appellate Authority shall thereafter decide the case on merits. The non-deposition of aforesaid amount, by the appellant, within the stipulated time will forfeit the right of appeal of the applicant, for the said applications.
- 5 Copy of this order be sent to the parties concerned. File after due completion be consigned to the record room.



(Akshay Sood)
Chairman,
HP Tax Tribunal,
Camp at Shimla

Dated 23-11-2022

Endst. No HPTT/CS/2022- 234 to 239

Copy to:-

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-09.
2. The Joint Commissioner of State Taxes and Excise NZ, Palampur, HP.
3. The Assistant Commissioner State Taxes and Excise-Cum-Assessing Authority, Mehatpur-II.
4. M/s S.J.J. Perfumery & Essential Oil Company VPO Bathu, Tehsil- Haroli, Distt. Una, HP.
5. Shri Rajender Lal Behal, Advocate for the Appellant.
6. Sh. Sandeep Mandyal, Sr. Law Officer, HQ.


Reader
HP Tax Tribunal
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Block No 30, Shimla