

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

In the matter of:

M/s R.K. Products Village Mohlti, GT Road,
Damtal, Tehsil Indora Distt. Kangra 176404

.....Appellant

Vs

1. Appellate Authority, North Zone, Palampur, Kangra

2. Assistant Commissioner State Taxes and Excise, Damtal, District
Kangra

.....Respondents


**Appeal(s) under Section 45 (c) of the Himachal Pradesh Value Added
Tax (HPVAT) Act, 2005**

Order

1. These are two appeals filed by the appellant above against the order dated 23-01-2020 by the Appellate Authority, North Zone whereby the appeals have been 'rejected' on the grounds that "the appeal has been filed against the letter of the undersigned as such it cannot be heard by the undersigned."
2. In my considered opinion, a better course of action in the matter would have been to refer the matter to the Commissioner State Taxes and Excise, Himachal Pradesh, to get the same adjudicated on merit grounds by any other Zonal Appellate Authority. Ordered accordingly.

Inform parties accordingly.

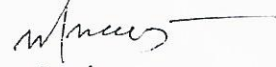



(Onkar Chand Sharma)
Chairman,
HP Tax Tribunal,
Camp at Shimla

Endst. No HPTT/CS/2020-03-06
Copy to:-

Dated 19-03-2020

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla for compliance.
2. The Joint Commissioner State Taxes and Excise-cum-Appellate Authority, North Zone, Palampur.
3. M/s R.K. Products Village Mohlti, GT Road, Damtal, Teh. Indora Distt. Kangra-176404


Reader
HP Tax Tribunal
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Block No 30, SDA Complex Shimla-9