

(15)

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

Appeal No. : 90 to 97/ 2017
Date of Institution : 06-12-2017
Date of order : 30-06-2022

In the matter of:

M/s Superior Technology,
Plot No.59, Sector 1 Parwanoo (HP).

.....Appellant

Vs

Excise and Taxation Commissioner, Himachal Pradesh, Shimla
&
Deputy Excise and Taxation Commissioner, FS/SZ, Parwanoo, Distt. Solan

.....Respondents

Parties represented by:-

Shri Vishal Mohan, Advocate 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 Superior Technology, Plot No. 59 Sector-1, Parwanoo, Himachal Pradesh against the orders of Ld. Excise and Taxation Commissioner, Himachal Pradesh, Shimla dated 28-10-2017 vide which the appeal filed by the applicant against the order dated 17-05-2017 subsequently rectified on dated 08-08-2017 and the order dated 15-09-2017 of the Assessing Authority cum Dy. Commissioner Excise and Taxation, Flying squad, Parwanoo, Distt. Solan (Respondent Number 2), ^{whereby} the appellant was directed to deposit a pre condition amount



of Rs. 85,37,529/- in addition to the amount of Rs. 24,91,358/- already deposited against the total demand of Rs. 1,70,75,058/- for the years 2012-13 to 2016-17 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 deposit 50 percent of the total demand as conditional amount for admission of appeal on 03-06-2022.
3. The appellant requested today that the amount of conditional amount may be reduced to the extent as he showed inability to deposit Rs. 85,37,529/-. Further, the appellant informed that against the total demand of Rs. 1,70,75,058/- for the year 2012-13 to 2016-17 created by the Assessing Authority, Rs. 24,91,358/- already stands deposited into state exchequer in the present appeal. In view of prayer of the appellant to reduce the conditional amount to the extent, the request of appellant has been considered.
4. Accordingly, **the case is remanded back** to the Appellate Authority, Excise and Taxation Commissioner, Himachal Pradesh with the direction and order that the appellant shall deposit of Rs. 51,22,517/- before the Respondent No. 1 on or before 30-07-2022 so that the Appellate Authority can hear the Appeal on merits. On verification of TR receipt, the Ld. Appellate Authority shall thereafter decide the case on merits. Failure to deposit the amount would result in forfeiture of the petitioner, the right to avail the opportunity of appeal under the HP VAT Act. The Appeal is accordingly decided.
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- 154 to 158

Dated 30-06-2022

Copy to:-

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-09.
2. The Assessing Authority cum Dy. Commissioner Excise and Taxation, Flying Squad, Parwanoo, Distt. Solan, HP.
3. M/s Superior Technology, Plot No. 59 Sector-1 Parwanoo, Himachal Pradesh.
4. Shri Vishal Mohan Advocate for the Appellant.
5. Sh. Sandeep Mandyal, Sr Law officer , HQ.



Reader
HP Tax Tribunal
Camp at Shimla