

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

Appeal No. : 4/2018
OMA No. : 6/2018
Date of Institution : 02-04-2018
Date of order : 25-06-2022

In the matter of:

M/s Him Store,
House No. A-1/39, Sector 6 Parwanoo (HP).

.....Appellant

Vs

Excise and Taxation Commissioner-Cum-Appellate Authority

&

Assessing Authority cum Dy. Commissioner Excise and Taxation,
Flying Squad, Distt. Solan.

.....Respondents

Parties represented by:-

Shri Sushant Kaprate, Advocate for the Appellant

Shri Rakesh Rana, Dy. Director (Legal) 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 Him Store, House No. A-1/39, Sector 6 Parwanoo, Himachal Pradesh against the orders of Ld. Excise and Taxation Commissioner, Himachal Pradesh, Shimla dated 23-02-2018 vide which the appeal filed by the applicant against the order dated 29-04-2017 of the Assessing Authority cum Dy. Commissioner Excise and Taxation, Flying squad, Parwanoo, Distt. Solan (Respondent Number 2) the appellant was directed to deposit a pre condition amount of Rs. 36,76,479/- against the additional demand of Rs. 1,07,14,822/- for the year 2013-14 to 2015-16 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 Rs 10,71,482/- as per order dated 16.11.2021 against the additional demand as conditional amount for admission of appeal. The matter was again listed on 03.06.2022, the appellant manifested inability to deposit conditional amount and requested for two weeks time which was allowed.
3. Various opportunities have been provided to the appellant to deposit aforesaid conditional amount. The appellant has failed to show proof of deposit of the aforesaid conditional amount till date. Hence, the appeal is **dismissed in default** for non-deposit of the requisite conditional amount.
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- 148 to 152

Dated 25/06/2022

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 Him Store, House Number-A-1/39, Sector 6 Parwanoo distt. Solan.
4. Shri Sushant Kaprate, Vice Sh. Vishal Mohan Advocate for the Appellant.
5. Shri. Rakesh Rana, Dy. Director (Legal).


Reader
HP Tax Tribunal
Camp at Shimla