

**BEFORE THE
COMMISSIONER OF STATE TAXES & EXCISE
HIMACHAL PRADESH-171009**

Appeal No. 137/2017-18

AND

Appeal No. 138/2017-18

Date of Institution: 13-03-2018

Date of Order: 10-11-2021

In the matter of:-

M/s Royal Service Digital Division,

Touni Devi Hamirpur

...Appellant

Versus

Deputy Excise and Taxation Commissioner

Cum- Assessing Authority, Flying Squad,

Central Zone, Una, District Una, Himachal Pradesh

....Respondent

Parties represented by:-

- 1) Shri Dikken Kumar, advocate for the applicant.
- 2) Sh. Rakesh Rana, Deputy Director (Legal), for the respondent.

ORDER

(Under Section 45 (5) the Himachal Pradesh Value Added Tax Act, 2005)

The briefs in the matter are that the appellant was engaged in the business of providing cable network and installing set of boxes (STB) and was registered as "dealer" in the state of Himachal Pradesh under the Pradesh Value Added Tax Act, 2005 (hereinafter referred to as 'the Act') & under CST Act, 1956. The appellant felt aggrieved by the orders dated 12-09-2017, passed by the Deputy Excise & Taxation Commissioner-cum-Assessing Authority, Flying Squad, Central Zone Una, , District Una, HP, preferred the appeals, above, under section 45 (1) (b) of the Himachal Pradesh Value Added Tax Act, 2005. Vide impugned orders above , the demand as under was created against the appellant:

Year	Value of STBs	VAT	Interest	Penalty	Total
2014-15	10,95,500	1,50,631	63,265	2,25,949	4,39,845
2015-16	1,28,62,040	7,16,669	1,72,000	10,75,000	19,63,669
	Total	8,67,300	2,35,265	13,00,949	24,03,514



The appeals filed were instituted on dated 13-03-2018. Perusal of the case record in the matter reveals that since the aforesaid date of institution of the appeals, the appellant has sought repeated adjournments (on not less than ten occasions) in the matter. The case record also reveals that, as per provisions of section 45 (5) of the Act, the appellant, vide this Court orders dated 23-11-2019, was directed to deposit part payment of ₹ 1, 00, 000/- as conditional amount, before entertaining the appeals. But, the directions above have not been complied with by the appellant. Today, too, Shri Dikken Kumar, Advocate, who is present vice Ms Narvada, Advocate, is again only requesting for adjournment in the matter, without any proof of deposit of conditional amount above.

Shri Rakesh Rana, Deputy Director (Legal) for the Department submitted that as the appellant has failed to execute the directions of this Court, so, the appeals may summarily be dismissed for non-compliance of the directions of this court.


Clearly, and, for the added fact that the appellant has failed to deposit even the part payment of the created tax, penalty and/or interest demand in the matter above, the appellant is not interested in pursuing the filed appeals.

Accordingly, the appeals above, for the aforesaid reasons and for not abiding by the directions issued, are not entertained as per provisions of section 45 (5) of the Act; both the appeals above are, thus, dismissed in default.

Inform the parties accordingly. Any requisitioned record may be returned to the concerned.

Files be consigned to records.




Yunus, I.A.S.
Commissioner of State Taxes & Excise
Himachal Pradesh

M/s Royal Services Digital Division, Touni Devi Vs DETC FS/CZ Una
Appeal Nos. 137-138/2017-18

Endst. No: STE /CST&E-Reader /2021-22-33474-479 dated: 11-11-2021

Copy is forwarded to:-

- 1) M/s Royal Service Digital Division, Touni Devi, Hamirpur, HP.
- 2) Deputy Excise and Taxation Commissioner-cum- Assessing Authority, FS/CZ Una. Dy. Commissioner (ST&E), District Hamirpur (HP). I am directed to say that the copy of the orders above may be served up on the appellant under intimation to this Court/office.
- 3) Ms Narvada, Advocate, C/O 24, Block No.20, SDA Complex, Kasumpti, Shimla-09, Himachal Pradesh 171009.
- 4) Shri Rakesh Rana, Deputy Director (Legal), Legal Cell, HQ.
- ✓ 5) IT Cell with the request to upload the orders on ST&E, HP web-site.


Reader to
Commissioner of State Taxes & Excise
Himachal Pradesh

ORDER