

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

Appeal No. : 47/2022  
Date of Institution : 26-11-2022  
Date of order : 07-07-2023

**In the matter of:**

M/s Hans Raj HP Center Kandrori, Tehsil Indora, Distt Kangra (HP).

**.....Appellant**

*Vs*

The JT. Commissioner State Taxes and Excise- Cum-Appellate Authority  
NZ Kangra HP, Shimla.

&

The ETO-Cum-Assessing Authority, Damtal Circle at Kandrori RD  
Nurpur, Distt. Kangra.

**.....Respondents**

**Parties represented by:-**

Shri Goldy Kumar, Advocate for the Appellant.

Shri Sandeep Mandyal, Sr. Law Officer (Legal) for the Respondents.

**Appeal under Section 45(2) of the HP VAT Act, 2005**

**Order**

1. The present appeal has been filed by M/s Hans Raj HP Center Kandrori, Tehsil Indora, Distt Kangra Himachal Pradesh against the orders of Jt. Commissioner of State Taxes & Excise-Cum-Appellate Authority North Zone, Himachal Pradesh, dated 22-12-2021 vide which the appeal filed by the applicant against the order dated 19-10-2019 of the Assessing Authority Cum-ACST&E Damtal at Kandrori (Respondent Number 2) was dismissed on ground of non-deposition of Rs. 3,71,700/- within the prescribed time against the total demand of Rs. 12,39,000/- for the Years 2017-18, 2018-19 & 2019-20 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 remaining Rs 3,11,700/- as only Rs. 60,000/- pre condition amount was deposited till date, against the additional demand as conditional amount for admission of appeal. He requested for more time to deposit the aforesaid amount on 28-03-2023. The request for the appellant was considered sympathetically till date and matter was again called on 04-07-2023.
3. Various opportunities have been provided to the appellant to deposit aforesaid conditional amount. The case was called again today on 04-07-2023 and the appellant again failed to show proof of deposit of the aforesaid conditional amount. 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,

H P Tax Tribunal, Shimla  
Block No 30, SDA Complex Shimla-9

Endst. No HPTT/CS/2023- 100 to 104

Dated 07/07/2023

Copy to:-

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-09.
2. The Assessing Authority, Damtal Circle at Kandrori RD Nurpur, Distt. Kangra.
3. M/s Hans Raj HP Center Kandrori, Tehsil Indora, Distt. Kangra.
4. Shri Goldy Kumar, Advocate for the Appellant.
5. Shri. Sandeep Mandyal, Sr. Law Officer (Legal).



Reader

H P Tax Tribunal, Shimla  
Block No 30, SDA Complex Shimla-9