

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

Appeal No. : 93/2016-17

Date of Institution: 20-12-2016

Date of Decision: 22-09-2021

**In the matter of:-**

M/s Raghubar Dass Prem Chand,  
368, Arhat Bazar, Subathu, District Solan, (HP).....Applicant

**Versus**

Deputy Excise and Taxation Commissioner  
Cum- Assessing Authority, FS/SZ, at Parwanoo  
District Solan .....Respondent

**Parties represented by:-**

- 1) Sh. Kavinder Singla, Advocate for the appellant.
- 2) Sh. Rakesh Rana, Deputy Director (Legal), Legal Cell, HQ  
for the respondent.

**Order**

**Under Section 45 (6) of the Himachal Pradesh Value Added Tax Act,  
2005**

1. The present appeal has been filed against the orders dated 19-09-2016 passed by the Deputy Excise & Taxation Commissioner-cum-Assessing Authority, South Enforcement Zone, at Parwanoo District Solan (HP). A demand of Rs. Sixty five lakhs only has been raised under section 16 (8) of the HPVAT Act, 2005 read with section 9(2) of the CST Act, 1956 of the Himachal Pradesh Value Added Tax Act, 2005 against the appellant on account of VAT, interest and penalty. The appellant is aggrieved that the order of demand is the denial of the appellant dealer's right to claim concessional rate of tax



under the Central Sales Tax Act, 1956 even when he has produced before the respondent authority "C" Forms as a proof of inter-state sale of cigarette. The appellant is in appeal against the impugned orders above.

2. The briefs in the matter are that M/s Raghubar Dass Prem Chand, 368, Arhat Bazar, Subathu, District Solan, hereinafter referred to as "the appellant", was a registered dealer under the Himachal Pradesh Value Added Tax Act, 2005 and the Central Sales Tax Act, 1956 vide TIN-02020700149. The appellant was engaged in the trading of hosiery, karyana and general merchants, handloom, readymade garments, beverages and all types of soft drinks, fireworks. During the years 2014-2015, the appellant claimed sale of cigarettes in the course of inter-state trade and commerce to a dealer M/s World Marketing, SCF-66, 1<sup>st</sup> Floor, Sector-26, Grain Market, Chandigarh (UT) and on the strength of 'C' Forms, claimed concessional rate of tax @ 2 per cent under Section 8 of the Central Sales Tax Act, 1956. Respondent, in respect of appellant above, had with him the information and knowledge that:

"the appellant above, used to purchase cigarettes from M/s Solan Agencies, Solan (TIN-02020100214), M/s Solan Agencies from M/s ITC Limited Parwanoo (TIN 02020500669), and M/s ITC Limited, in turn, used to import cigarettes from its Saharanpur plant or from warehouses situated in Punjab, Haryana and Delhi. Surprisingly, the purchaser came from Chandigarh to purchase cigarettes from a small dealer situated in the locality (Subathu) which does not even 20 shops and which is not even a Tehsil headquarters, more so when the cigarettes were manufactured or traded in the neighborhood of the purchaser. Transportation cost from Saharanpur to Parwanoo, Parwanoo to Solan, Solan to Subathu and then again from Subathu to Chandigarh also makes these transactions highly improbable. Lastly, double charging of CST, first during purchase from Saharanpur to Parwanoo and the second time during the purchase from Subathu to Chandigarh @ 2%+ 2% would have only increased the cost of the cigarettes hence such transactions, from business point of view, were highly impossible unless done with the motive of tax evasion."



Suspecting the above sales as unusual and unprecedented, the respondent issued a notice under section 16 (8) of the HP VAT Act, 2005 (read with S. 9 (2) of the CST Act, 1956) to the appellant in the matter. After hearing the appellant and finding him at fault of violating provisions under section 16 (8) of the HPVAT Act, 2005 read with section 9(2) of the CST Act, 1956, respondent imposed a demand of Rs. Sixty-five lakh as CST, interest and penalty. The appellant is before this court aggrieved against the orders above passed by the respondent.

3. Shri Kavinder Singla, Advocate for the appellant, initiating the arguments in the matter submitted that he is in possession of documents ('C' Forms and VAT-XXVI-A E-declarations) in the matter which go on to prove that the goods i.e. cigarettes were sold to M/s World Marketing, SCF-66, 1st Floor, Sector-26, Grain Market, Chandigarh (the purchasing dealer). To the allegations of the Respondent Authority that the goods were not mentioned in the Registration Certificate of the purchasing dealer, the Ld. Counsel for the appellant submitted that the selling dealer i.e. the appellant could not have access to the Registration Certificate of the purchasing dealer. He also added that it was not the responsibility of the appellant to see if the purchasing dealer reflected the sale of cigarettes in his returns submitted to the jurisdictional authorities at Chandigarh.

4. Learned Advocate submitted that the applicant has filed all his returns and due tax has been deposited regularly in time. The section invoked against him has prescribed a detailed procedure for filing the returns and deposit of tax which has been duly complied by the appellant, so, the applicant has not maintained any false accounts with a view to suppress his sales and purchases, nor furnished any information which is incorrect or false. He



added that the respondent authority has also not recorded any findings on merit as to the fact that either the accounts are false or the returns are incorrect in any material particular, so the demand raised under Section 16 of the HP VAT Act, 2005 which deals with the "Payment of Tax and Returns" is not justified.

5. He also pleaded that the applicant has fulfilled the conditions laid down in section 8 of CST Act, 1956 and has furnished 'C' Forms as is applicable for concessional rate of tax on sales as claimed by the applicant in returns filed under the HPVAT Act, 2005 and CST Act, 1956. Therefore, the learned advocate claimed that the order passed by learned DETC on the basis of claimed detailed enquiry, conducted in the matter, is incorrect and biased against the applicant, so is the the assertion of the learned DETC that *"Furnishing of 'C' Forms was, therefore, a secondary condition or merely a proviso attached to the fulfillment of the primary condition i.e. specification of commodities on the Registration Certificate of a registered dealer"*. On the contrary, the furnishing of 'C' forms is the main and primary condition to claim concessional tax rate and once the 'C' Forms are furnished, the concessional rate of tax is applicable, asserted the learned advocate for the appellant. Assessments are being framed by the Assessing Authorities on the basis of furnishing of 'C' Forms and not on the basis of production of registration certificate of purchasing dealers. The learned advocate has furnished copies of assessment orders by the various authorities as reference, further citing that the attached assessment orders has only mentioned about concessional sales, number of 'C' Forms furnished and verification of 'C' Forms through on line TINXSYS. Thus, it is clear that the assessments are framed on the basis of 'C' Forms and not on the basis of Registration



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Certificate of the purchasing dealers, argued learned Counsel for the appellant. Learned advocate kept on asserting that in the normal course of business, the dealer relies on the 'C' Forms furnished by the purchasing dealer and once the 'C' Forms are given by the purchasing dealer, the same is submitted to the department at the time of assessment and the department never presses for furnishing of the Registration Certificate of the purchaser. Learned Advocate for the appellant submitted that it is for the purchasing dealer to ensure that the goods of that nature are entered in his Registration Certificate so that the penal proceedings for misuse of 'C' Forms are not initiated against him by the jurisdictional authorities. Ld. Advocate relied on citations of *Deputy Commissioner Vs Stanes Motors (South India) Ltd (Madras High Court)*, wherein the Ld. Court has stated, ***"In our view, therefore, the selling dealer is entitled to depend solely upon the declaration furnished to him by the purchasing dealer; and if that certificate brings the case within section 8 (1) of the Act, whether or not the goods really fall within Section 8(3)(b) of the Act is not a matter which will affect the right of the selling dealer to the benefit of Section of 8(1) of the Act."*** Even otherwise in the recently launched "Himachal Pradesh (Legacy Cases Resolution Scheme) 2019", the pending cases where the 'C' Forms were not available with the selling dealers, the dealers were given an option to settle their cases without even furnishing the 'C' Forms and only on payment of the tax rate applicable to concessional sale. Learned advocate emphasized that even in the cases where the dealers were not able to produce the 'C' Forms, they were given settlement option by just paying the applicable tax and the requirement to furnish the 'C' Forms was waived.



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Learned advocate again stressed that all the discussion is around furnishing of the 'C' Forms and no where does the scheme envisage checking the Registration Certificate of the purchasing dealer to establish whether the goods of the description are mentioned in the Registration Certificate of the purchasing dealer. Learned advocate further added that had the dealer not furnished the 'C' Forms at the time of assessment then he would have been eligible to opt for this scheme and could have got the case settled in this scheme and no one would have asked for the Registration Certificate of the purchasing dealer. Learned Advocate submitted that even if the 'C' Form (as printed) of the state is perused, it just mentions the value of the goods and not the description of the class of goods. Learned advocate submitted that had the same been so important the same would have been incorporated in the 'C' Form itself and even in the assessments, the department would have taken the copy of the Registration Certificate of the purchasing dealers in all the assessment cases. Learned advocate argued that as 'C' Forms have been furnished, so, the unjustified CST demand created on this account along with interest levied under section 9 of CST Act, 1956 should be set aside.

6. The learned advocate further argued that the demand in the present case has been created by the respondent merely on assumptions and unsubstantiated grounds, without any iota of evidence attached to it. The respondent has not recorded any factual finding and there is nothing on record to suggest and prove that the applicant has conducted any such transaction with ulterior motive as has been alleged by the respondent in the impugned orders, submitted the appellant-counsel.
7. Shri Rakesh Rana, Deputy Director (Legal) submitted for the department that notwithstanding the documents- 'C' Forms and VAT-XXVI-A declarations,

submitted by the appellant to substantiate the claimed inter-state sale, the appellant has failed to come clear on five accounts. First, the goods (cigarettes) are not mentioned in the registration certificate of the selling dealer. Second, the goods were not sold to the shown purchasing dealer at Chandigarh; the transactions were merely on papers. Third, for the given fact that cigarette wholesalers are already in abundance in Punjab itself and transportation cost of cigarettes from hither to thither would make the transaction commercially non-unviable, the goods mentioned above did not move at all out of the State of Himachal Pradesh to Chandigarh. Fourth, the purchasing dealer in Chandigarh did not have the goods mentioned in his Registration Certificate (Form B). Fifth and last, but not the least, the two 'C' Forms produced by the selling dealer (the appellant) before the respondent, purportedly issued to the purchasing dealer did not mention all the requisite and necessary details that are required to be filled in the 'C' Form. According to learned Counsel for the respondent there are no third party and independent evidences to support the appellant claims of sale of cigarettes to the dealer at Chandigarh. Failure of the appellant to give conclusive and viable proof of sale of cigarettes to Chandigarh render the sales chargeable to full rate of tax along with payable interest under section 19 and penal provisions under section 16 (8) of the HP VAT Act, 2005 as has been prescribed under section 8(2) of the Central Sales Tax Act, 1956 read with section 16(8) of the HP VAT Act, 2005.

8. I have heard both the parties in the matter. I have gone through the record file, evidence and citations relied upon by the both the contending parties. The record of sale trend over the preceding and succeeding years to the years 2014-15 has also been perused in the matter.



9. The appellant's submission that there are many other judgments like *CTT v. Tiger Steel Tubes* in which the Registration Certificate of the purchasing dealer did not have commodities mentioned for which it issued 'C' Forms, is not applicable here as in above a registered dealer is purchasing goods and paying tax to the concerned state on those goods which were not specified in its Registration Certificate Such violation in respect of the purchasing dealer is dealt under Section 10 A of the CST Act, 1956 for misuse of 'C' Forms. The instant case is not that of the misuse of 'C' Forms but it is about the misuse of the provisions of the CST Act above. The citation of *K G Industries v. STO (1999) 113 STC 49 (MP HC)* by the appellant in his defence that the selling dealer was not liable for false declarations made by the purchaser is in itself a self-admission by the appellant about the transactions being false. Even if it is admitted that the dealer was not responsible for the above said false declaration, the judgment cited by it in its support is not applicable to his own case as the judgment above pertains to a case where transaction of goods had taken place, only aberration being that the goods purchased were not mentioned in the Registration Certificate of the purchasing dealer. **This judgment is related to a genuine purchaser who issued 'C' Forms for purchasing a commodity that was not mentioned in its Registration Certificate.** Such a purchasing dealer can be penalized for misuse of 'C' Forms by its Assessing Authority. The selling dealer situated in other state definitely cannot be held responsible for such a violation on the part of the purchasing dealer. There are also instances where purchasing dealers despite being registered in a particular state either do not pay tax on their inter-state purchases or file returns. The selling dealer cannot be held accountable for such a lapse. The present case is entirely different from



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above kind of violations as the detailed inquiry into the matter by the authority does conclusively indicate that the purported transactions were on papers only.

10. There are many third party adduced counter evidences/facts on record in the instant case to show that there was no actual transfer of goods from the appellant to the dealer at Chandigarh, which outweigh the contention of the appellant. I have no reason to disagree with the contentions and issues raised by the learned counsel for the respondent that the goods (cigarettes) are not mentioned in the Registration Certificates of either of the dealers (seller as well as the purchaser). Also, the appellant has miserably failed to furnish any independent evidence that the goods actually moved out of the State to the claimed purchasing dealer at Chandigarh. Most important of all, the goods purportedly sold to the purchasing dealer at Chandigarh are not mentioned in the Registration Certificate of the purchasing dealer and the furnished 'C' Forms are incomplete and bereft of required particulars and necessary details as is revealed from the perusal of 'C' Forms placed on case-record file. There is a corroborating evidence to the assertion of the respondent that the goods have not been sold to the 'purchaser' as the purchaser has not shown any purchase or sale of cigarettes in his returns nor paid any tax thereon, though it is admitted that the last mentioned aberration is none of the business of the appellant dealer.
11. Before coming to any conclusion in the matter in hand, it would be pertinent to refer to Section 8 of the CST Act, 1956 which talks about inter-state transactions. The relevant portions of section 8 are as under:-

*"Rate of tax on sales in the course of inter-state trade or commerce. [(1) Every dealer, who in course of the inter-state trade or commerce, sells to a registered dealer goods of the description referred to in sub-section (3),*



*shall be liable to pay tax under this Act, which shall be [two per cent.] of his turnover or at the rate applicable to the sale or purchase of such goods inside the appropriate State under the sales tax law of that State, whichever is lower . . .”*

Reference to sub-section 3 of the Section 8 of the CST Act, 1956 is equally relevant here:-

***“(3) the goods referred to in clause (b) of sub-section (1)-***

***(b) are goods of the class or classes specified in the certificate of the registration of the registered dealer purchasing the goods as being intended for re-sale by him or subject to any rules made by the Central Government in this behalf, for use by him in the manufacturing or processing of goods for sale or in the telecommunication . . .”***

As shown above, section 8 of the CST Act, 1956 has clearly laid the rate of tax that a dealer is required to pay to the government while making inter-state sales. As per sub-section 8 (1), firstly, there has to be inter-state sale of the goods; secondly, if there is inter-state sale, then the rate of tax ‘shall be two percent’ only on the ‘goods of the description referred in subsection (3)’. The sub section (3) further describes those goods in its clause (b) as ***‘goods of the class or classes specified in the certificate of registration of the registered purchasing dealer purchasing the goods as being intended for resale... ’***

The respondent has found that the purchasing dealer did not have cigarettes specified in his Registration Certificate but only had ‘food grains’ in it. The copy of Registration Certificate has been procured from the Excise and Taxation Department of Chandigarh and is placed on record file. During the case proceedings, the respondent has given reasonable opportunities to the appellant to falsify the Registration Certificate or to produce himself the verified Registration Certificate of the purchasing dealer with specification of cigarettes as commodity for trading, but, it failed to do so despite being



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given time of several months. Since the appellant was not entitled for concessional rate of tax (i.e. 2%) under section 8(1), it was liable to pay full rate of tax as laid by section 8 (2) of CST Act, 1956 which is reproduced below:-

*“The tax payable by any dealer on his turnover in so far as the turnover or any part thereof relates to the sale of goods in the course of inter-state trade or commerce not falling in sub-section (1) shall be at the rate applicable to the sale or purchase of such goods inside the appropriate State, under the sales tax law of that State .”*

Appellant has admitted that the purchasing dealer did not have cigarettes specified as commodity for trading on its Registration Certificate. Nevertheless, the appellant repeatedly asserted that Form ‘C’s were enough ground for claiming the concessional rate of 2%. Two ‘C’ Forms purportedly issued by the purchasing dealer were produced by the appellant before the respondent authority, but the respondent authority was right to affirm that submission of Form ‘C’s was a secondary condition appended to the main requirement of interstate sales and **the condition that the appellant should have been registered and the goods so sold, should have been mentioned in the certificate of registration of the registered purchasing dealer.** It is a standard practice in the trading communities to procure verified copies of the Registration Certificates of the prospective purchasing dealers so as to be sure about their credentials. As per the ruling of the Hon’ble Supreme Court in the case of *State of Madras v. Radio and Electricals Limited (1967 AIR 234, 1966 SCR 198)*, the appellant, **“must satisfy himself that the purchaser is a registered dealer, and the goods purchased are specified in his certificates . . .”**. In the very judgment, it has also been ruled out that “the dealer must satisfy himself that the purchaser is a registered dealer, and the goods purchased are specified in his certificates . . .”. The Apex Court has further laid the law that **“The Sales Tax Officer may scrutinize the certificate to find out whether it is genuine and may also examine the registration certificate of the purchasing dealer”**. The examination of Registration Certificate revealed that cigarettes were not specified in the registration certificate of the purchasing dealer in the instant case.



12. The Hon'ble Supreme Court of India ( 1967 AIR 234) has categorically laid that “ *In respect of sales of other classes of goods specified in the certificate of registration of the purchasing dealer, if the goods are purchased either for resale by him, or for use in manufacture of goods of sale, or for use in the execution of contracts, the concessional rate of tax is available, provided the selling dealer obtains from the purchasing dealer the declaration in the prescribed form only filled and signed by the latter containing the particulars that the goods are ordered, purchased or supplied under a certain specific order, bill or cash memo or challan, for all or any purposes mentioned and that the goods are covered by the registration certificate of the purchaser described therein and issued under the Act. If the certificate is defective in that it does not set out all the details, or that it contains false particulars about the order, bill, cash memo or challan, or about the Number and date of the registration certificate and **specification of goods covered by the certificate of the purchasing dealer, the transaction will not be admitted to concessional rates.**” ( emphasis supplied).*

Furnishing of Form 'C's was, therefore, a secondary condition or merely a proviso attached to the fulfillment of the primary condition i.e. specification of commodities on the Registration Certificate of a registered dealer. Production of 'C' Forms doesn't absolve the seller from the responsibility of paying tax at full rate as is categorically mentioned in section 8(2).

13. The respondent during the course of hearing afforded to the appellant, the opportunity, to get the 'C' Forms verified for purchase of cigarettes but the appellant failed to do so. The respondent had with him the verified information and credentials that the purchasing dealer was authorized to trade in food grains only. Not only this, both the 'C' Forms, produced before the respondent authority, were found to have been issued by the purchaser for 'confectionery' and not for cigarettes.



Therefore, the assertion of the appellant that he cannot be held responsible for any mistake committed by the purchasing dealer is not tenable in the instant matter as the foremost condition that the purchasing dealer must be registered to purchase particular commodities is not fulfilled here and the appellant was not entitled to claim concessional rate of tax as has been held in the case of *State of Madras v. Radio and Electricals Limited*, (1967 AIR 234, 1966 SCR 198) cited above.

14. In view of these facts, and judgment above, it is clear that the appellant firm was not authorized to claim and charge concessional rate of tax. The appellant could not have claimed the concessional rate of tax i.e. 2% on inter-state sale of cigarettes, and it was liable to pay full rate of CST i.e. 36% on the total value of inter-state sales of Rs. 65, 54, 260/-. Therefore, the outstanding CST liability of Rs. 22, 28, 448/- along with interest of Rs. 7, 68, 798/- and penalty of Rs. 35, 02, 754/- was rightly determined against the appellant for the year 2014-15 by the respondent authority under section 16(8) of the HP VAT Act, 2005 read with Section 9 of the CST Act, 1956. The invoked Section 16 (8) of the HP VAT Act, 2005 provides as under:-

*"If a dealer has maintained false or incorrect accounts with a view to suppressing his sales, purchases or stocks of goods, or has concealed any particulars of his sales or purchases or has furnished to, or produced before, any Authority under this Act or the rules made thereunder any account, return or information which is false or incorrect in any material particular, the Commissioner or any person appointed to assist him under subsection(1) of section 3 may, after affording such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty in addition to the tax to which he is assessed or is liable to be assessed, an amount upto twice the amount of tax but which shall not be less than one hundred per centum of such tax amount] to which he is assessed or is liable to be assessed."*



The above section is to be read with Section 9 of the CST Act, 1956 and is reproduced below:-

***“9 Levy and collection of tax and penalties***

*(1) The tax payable by any dealer under this Act on sales of goods effected by him in the course of inter-State trade or commerce, whether such sales fall within clause (a) or clause (b) of section 3, shall be levied by the Government of India and the tax so levied shall be collected by that Government in accordance with the provisions of sub section (2), in the State from which the movement of the goods commenced:*

*PROVIDED that, in the case of a sale of goods during their movement from one State to another, being a sale subsequent to the first sale in respect of the same goods and being also a sale which does not fall within sub section (2) of section 6, the tax shall be levied and collected*

*(a) where such subsequent sale has been effected by a registered dealer, in the State from which the registered dealer obtained or, as the case may be, could have obtained, the form prescribed for the purposes of clause (a) of sub-section (4) of section 8 in connection with the purchase of such goods; and*

*(b) where such subsequent sale has been effected by an unregistered dealer, in the State from which such subsequent sale has been effected.*

*(2) Subject to the other provisions of this Act and the rules made there under, the authorities for the time being empowered to assess, re-assess, collect and enforce payment of any tax under the general sales tax law of the appropriate State shall, on behalf of the Government of India, assess, re-asses, collect and enforce payment of tax, including any interest or penalty, payable by a dealer under this Act as if the tax or interest or penalty payable by such a dealer under this Act is a tax or interest or penalty payable under the general sales tax law of the State; and for this purpose they may exercise all or any of the powers they have under the general sales tax law of the State; and the provisions of such law, including provisions relating to returns, provisional assessment, advance payment of tax, registration of the transferee of any business, imposition of the tax liability of a person carrying on business on the transferee of, or successor to, such business, transfer of liability of any firm or Hindu undivided family to pay tax in the event of the dissolution of such firm or partition of such family, recovery of tax from third parties, appeals, reviews, revisions, references, refunds, rebates, penalties, charging or payment of interest, compounding of offences and treatment of documents furnished by a dealer as confidential, shall apply accordingly:*

*PROVIDED that if in any State or part thereof there is no general sales tax law in force, the Central Government may, by rules made in this behalf make necessary provision for all or any of the matters specified in this sub-section.*

*(2A) All the provisions relating to offences, interest and penalties (including provisions relating to penalties in lieu of prosecution for an*



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*offence or in addition to the penalties or punishment for an offence but excluding the provisions relating to matters provided for in sections 10 and 10A) of the general sales tax law of each State shall, with necessary modifications, apply in relation to the assessment, reassessment, collection and the enforcement of payment of any tax required to be collected under this Act in such State or in relation to any process connected with such assessment, re-assessment, collection or enforcement of payment as if the tax under this Act were a tax under such sales tax law.*

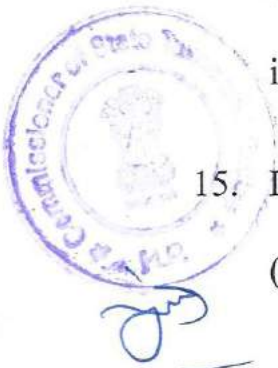
*(2B) If the tax payable by any dealer under this Act is not paid in time, the dealer shall be liable to pay interest for delayed payment of such tax and all the provisions for delayed payment of such tax and all the provisions relating to due date for payment of tax, rate of interest for delayed payment of tax and assessment and collection of interest for delayed payment of tax, of the general sales tax laws of each State, shall apply in relation to due date for payment of tax, rate of interest for delayed payment of tax, and assessment and collection of interest for delayed payment of tax under this Act in such States as if the tax and the interest payable under this Act were a tax and an interest under such sales tax law.*

*(3) The proceeds in any financial year any including any interest or penalty, levied and collected under this Act in any State (other than Union Territory) on behalf of the Government of India shall be assigned to that State and shall be retained by it; and the proceeds attributable to Union Territories shall form part of the Consolidated Fund of India..."*

The appellant has contravened section 16 (8) of the HP VAT Act, 2005 read with section 9 of the CST Act, 1956 by filing the wrong returns and applying wrong rate of tax, willfully and was rightly visited with tax liability and penalty for contravention of provisions of Act.

As the appellant has contravened provisions under section 8 of the CST Act, 1956 and section 16 of the HP VAT Act, 2005 read with section 9 of the CST Act, 1956, therefore, as per provisions under section 19 (1) of the HPVAT Act, 2005 read with S. 9 (2B) of the CST Act, 1956 he was liable to pay the interest on the demand raised against it.

15. Learned appellant counsel has made a reference to the Himachal Pradesh (Legacy Cases Resolution Scheme), 2019, but, as the scheme was not opted



for by the appellant, so, the provisions of the scheme not applicable to the appellant, here, are not considered.

16. The appeal for reasons enumerated above fails and is thus disposed off as dismissed, accordingly.

Inform the parties accordingly. Files be consigned to record room after completion.

**Announced on: 22-09-2021**

  
**(Yunus, I.A.S.)**

**Commissioner State Taxes & Excise  
Himachal Pradesh**



27168-173

Endst. No: STE-Reader/CST&E/2021-22

dated:22-09-2021

Copy is forwarded for information and necessary action to:-

1. M/s Raghubar Dass Prem Chand, 368, Arhat Bazar, Subathu, District Solan.
2. Joint Commissioner (ST&E)-cum-Proper Officer, FS/SEZ at Parwanoo, District Solan (HP).
3. Sh. Kavinder Singla, Advocate, near Police Station Baddi, Solan (HP) 173 205.
4. Dy. Commissioner (ST&E), District Solan.
5. Shri Rakesh Rana, Deputy Director (Legal) Legal Cell Headquarters, (ST&E), Shimla-09.
6. IT Cell, DoST&E, HP (HQ).

  
**Reader to  
Commissioner State Taxes & Excise  
Himachal Pradesh**

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