

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

Appeal No. : 35 to 43/2022  
Date of Institution : 06-10-2022  
Date of order : 12-01-2023

**In the matter of:**

M/s Yamuna Beverages Pvt. Ltd. Rajban Road, Paonta Sahib, Sirmaur, HP

.....Appellant

*Vs*

Addl. Commissioner ST&E-Cum-Appellate Authority, SZ, Shimla, HP

&

Assessing Authority, Sataun Circle at Paonta Sahib, Distt. Sirmaur.

.....Respondents

**Parties represented by:-**

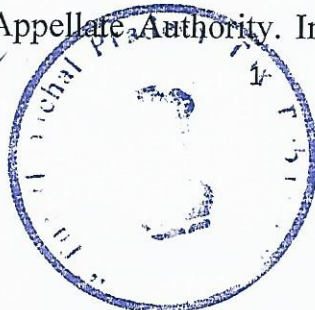
Shri Abhishek Sharma, Advocate for the Appellant.

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 Yamuna Beverages Pvt. Ltd. Khasra No. 14/1 14/2, Nariwala Ajoli, Rajban Road, Paonta Sahib, Sirmaur, Himachal Pradesh against the orders of Ld. Addl. Commissioner ST&E-Cum-Appellate Authority, SZ Shimla, Himachal Pradesh, dated 25-08-2022 vide which in the appeals filed by the applicant against the order dated 28-03-2022 of the Assessing Authority Sataun Circle Distt. Sirmaur (Respondent Number 2), the appellant was directed to deposit a pre condition amount of 20% of additional demand assessed against the appellant vide order dated 29-06-2022 of the 1<sup>st</sup> Appellate Authority.
2. The Appellant requested that the amount of conditional amount may be reduced and he expressed inability to deposit 20 percent of additional demand ordered vide order dated 29-06-2022 by Appellate Authority. In the course of the oral hearing, the Ld



Counsel stated that operation of the business/ factory has been shut down since October, 2021, thus at present dealer is not able to deposit the conditional amount for the aforesaid appeals. The request of appellant has been considered.

3. Accordingly, **the case is remanded back** to the Appellate Authority, Addl. Commissioner ST&E, SZ, Shimla, Himachal Pradesh with the direction that the appellant shall produce the proof of deposit of 20 percent of the additional demand as per order dated 29-06-2022 before the Respondent No. 1 on or before 27-02-2023 for the said purposes. 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 right to avail the opportunity of appeal under the HP VAT Act. Thus one more opportunity is being granted to petitioner to deposit 20% amount, which is reasonable given the facts of the case, both from the angle of the petitioner and the Respondent Department.
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  
H P Tax Tribunal Camp at Shimla  
Block No 30, SDA Complex Shimla-9

Endst. No HPTT/CS/2023- 2 to 7

Dated 12-01-2023

Copy to:-

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-09.
2. Addl. Commissioner ST&E, SZ, Shimla, HP.
3. The Assessing Authority cum Dy. Commissioner Excise and Taxation, Sataun Circle Distt. Sirmaur, HP.
4. M/s Yamuna Beverages Pvt. Ltd. Khasra No. 14/1 14/2, Nariwala Ajoli, Rajban Road, Paonta Sahib, Sirmaur, Himachal Pradesh.
5. Shri Abhishek Sharma and CS Verma, Advocates for the Appellant.
6. Sh. Sandeep Mandyal, Sr. Law officer, HQ.



Reader

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