

RAJASTHAN TAX BOARD, AJMER

Appeal No. 1891/2012/Bundi

M/s Bunge India Pvt. Ltd.
Ramganj Balaji,
Bundi

.....Appellant

Vs

(1) The Commercial Taxes Officer,
Circle Bundi (Raj.)

(2) The Deputy Commissioner (Appeals),
Commercial Taxes, Ajmer

.....Respondent

SB

Shri Madan Lal, Member

Present:-

(1) Shri M.L. Patodi

(2) ~~Ms~~ Ishu Jain, Advocates

.....For Appellant

(3) Shri Anil Pokharna, DGA

.....For Respondent

JUDGMENT

Dated: 28/08/2015

1. This appeal has been filed by the appellant under section. 83 of RVAT Act, 2003 (in short "The Act") against the order of the Dy. Commissioner (Appeals), Ajmer dt. 25.07.2012 confirming the order of the Commercial Taxes Officer, Circle, Bundi (In Short "Assessing Officer") levying interest Rs. 3,13,460/- under section 55 the Act, 2003 read with section 9 of the CST Act. Being aggrieved with the order of the Appellate Authority; the appellant preferred this appeal before the Rajasthan Tax Board, Ajmer.
2. Heard rival contentions of both the parties.
3. Shri M.L. Patodi learned advocate for appellant has contended that the Appellate Authority maintained the decision of interest imposed by the Assessing Officer, under section 55 of RVAT Act (in short "The Act") for Rs. 3,13,460/- without affording a proper opportunity of being heard as the main demand was raised due to non submission of declaration forms; to which the Hon'ble Rajasthan Tax Board allowed the appeal No.1343/2009 Bundi, vide order dated 15.05.2015 which pertains to the appellant for the period to which demand of interest raised in impugned appeal for late deposit of tax so imposed due to non submission of declaration forms "F".

The appeal affect is pending with the Assessing Officer and if he accepts the forms after enquiry, tax would be reduced to nil. Hence requested to remand the case looking into the facts and circumstances of the case.

4. On the other hand, the learned DGA argued that the appellant has failed to submit remaining "F" forms which were to be furnished by him upto 31.12.2008 as per remand order dated 08.10.2009 passed by the Appellate authority and, therefore, demand amount so created was not deposited within prescribed time, resultantly interest levied by the Assessing Officer was as per provisions of the Section 55 of the Act.
5. I have carefully gone through the rival contentions advanced by the counsels of both the parties and perused relevant records as well.
6. The appellant has to submit form "F" forms in given time but failed to do so. Therefore demand was raised which was not deposited within prescribed time by the appellant. Consequently interest was imposed under section 58 of the RST Act 1994 read with section 55 of the Act & section 9(2) of CST Act. But in the case of appeal No. 1343/2009 Bundi The Rajasthan Tax Board has allowed the appeal of the appellant assessee for the same period to which demand of tax was imposed as per everments, made by the learned counsel for the appellant. Therefore, looking into the facts and circumstances of the case, it would be proper to remand the case to the Assessing Officer to give appeal effect to the assessee whatsoever in the matter of assessee himself in the appeal No. 1343/2009 and if demand of tax is reduced by giving appeal affect, the interest would have been reduced accordingly
7. In the view of above, case is remanded to the ^{ASSESSING OFFICER,} ~~ASSESSING OFFICER,~~ appeal is disposed of accordingly.

Order pronounced.


28.8.2015
(MADAN LAL)
MEMBER