

**RAJASTHAN TAX BOARD, AJMER**

Appeal No. 1892/2012/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) Shri Ishu Jain, Advocates

.....For Appellant

(3) Shri Anil Pokharna, DGA

.....For Respondent

**JUDGMENT**

**Dated: 21/08/2015**

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. 9,117/- under section 55 of the RVAT Act, 2003. 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. 9,117/- without affording a proper opportunity of being heard as the main demand was raised due to non submission of declaration forms.
4. On the other hand, the learned DGA argued that the appellant has failed to submit remaining form ST-17 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 rival contentions advanced by the advocates of both the parties and perused relevant records as well.
6. The appellant has to submit form ST-17 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. Hence interest imposed is as per law and no infirmity found in the order of Appellate Authority confirming the order of Assessing Officer.
7. Resultantly appeal filed by the Appellant is disallowed.

Order pronounced.

  
21.8.2015  
(MADAN LAL)  
MEMBER