

# RAJASTHAN TAX BOARD, AJMER

अपील संख्या 918/2015 .....District Jaipur

उनवान—M/s Tata Motors Limited, 5th Floor, Prestige Tower, Amrapali Road, Vaishali Nagar, Jaipur Vs D.C.(A) II, , Jaipur & A.C. Special Circle, Raj., Jaipur

<p>तारीख हुकम</p>	<p>हुकम या कार्यवाही मय इनीशियल जज Sh. B. K. Meena, Chair person Sh. Madan Lal, Member</p>	<p>नम्बर व तारीख अहकाम जो इस हुकम की तामील में जारी हुए</p>
<p>21/07/2015 21/07/2015</p>	<p>These appeals have been filed by the appellant under section 84 of RVAT Act 2003 (for short "The Act") against the order dated 13.05.2015 passed by the Appellate Authority under section 38(4) of the Act wherein the Appellant Authority rejected the application of stay for demand of Rs. 7,47,194/-. The appellant preferred appeal against the order of the Appellate Authority.</p> <p>Shri Vivek Singhal learned advocate for the appellant and Shri Ram Karan Singh for Revenue appeared.</p> <p>Shri Singhal contended that the Assessing Authority raised illegal demand of Rs. 7,47,194/- for the Financial year 1996-97 assuming separate sale of stepney which is attached to the vehicle, is part of vehicle and not sold independently, therefore, demand raised against so called sale of stepney totally illegal, arbitrary and unjustified. Appellate Authority has wrongly disallowed stay application vide his order dated 13.05.2015.</p> <p>On the other hand the DAG has contended that the learned Appellate Authority has justified for not allowing stay on demand of Rs. 7,47,194/- raised against sale of stepney sold alongwith vehicle. The sale of stepney is exclusive sale of stepney and being accessory of the vehicle cannot be treated part and parcel of motor vehicle. Therefore, the Assessing Authority has rightly created demand on the sale of stepney and consequent interest thereon. He contended that the Assessing Authority has given specific observations as to stepney is not part and parcel of vehicle but accessory thereof. Thus the order of the Assessing Authority is as accordance with the law.</p> <p>We have heard rival arguments advanced by the learned counsels for both the parties, it seems balance of convenience is in favour of the appellant as issue of leviability on stepny is under consideration before Appellate Authority, therefore, application for stay is accepted and amount of recovery Rs. 7,47,194/- is stayed till further orders, on the conditions that the appellant shall furnish adequate security to the satisfaction of the assessing authority in the manner prescribed under rule 77 of RVAT Rules 2006; within 15 days of communication of this order. The Appellate Authority is directed to dispose of the appeal pending before him within 3 months.</p> <p>Order pronounced.</p>	
	<p>(MADAN LAL) MEMBER</p>	<p>(B.K. MEENA) CHAIRPERSON</p>