

RAJASTHAN TAX BOARD, AJMER

Misc. Application No. 98, 99, 100, 101/2015/Jaipur

M/s Hinduja Leyland Finance Ltd.,
Jaipur

..... Appellant

Vs

(2) The Assistant Commissioner (Anti Evasion Zone-I),
Jaipur

..... Respondents

D.B.

Shri Madan Lal, Member

Shri Ishwari Lal Verma, Member

Present:-

Shri Alkesh Sharma, Advocate

..... For Appellant

Shri N.K. Baid, DGA

..... For Respondent

ORDER

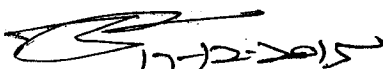
Dated: 17/12/2015

These Misc. applications have been filed by the appellant dealer in order to extend the time limit to furnish Bank Guarantee. This Bench has granted stay vide order dated 18-11-2015 for the disputed demand of Rs. 5,46,000/- on the condition of furnishing adequate security to the satisfaction of the Assessing Authority. Learned counsel to the Appellant has revealed that the appellant is a banking company and their Head Office is at Chennai. Due to heavy rain at Chennai, entire commercial activities have been paralyzed. Since their signing authority for issuing the Bank Guarantee is at Chennai, therefore, they are unable to furnish the required Bank Guarantee as per condition laid down under the said order. Therefore, requested to extend further time upto 28.12.2015.

No objection was raised by the D.G.A. due to peculiar situation in Chennai.

Looking into the facts and circumstances of both the cases, it is appropriate to extend the time limit upto 31.12.2015 to furnish the Bank Guarantees on earlier conditions.

Misc. Applications are disposed off accordingly.


(Ishwari Lal Verma)
Member


(Madan Lal)
Member