

Read : Application dated 11.10.2013 by M/s.Tayal Pins & Punches holder of TIN-27670104679V/C.
Heard : None.

PROCEEDINGS

(under section-56(1)(e) of Maharashtra Value Added Tax Act, 2002 read with rule-64(3)(a) and (d) of Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11/2013/Adm-6/42/B- 4

Mumbai, dt: 6/12/2014

M/s.Tayal Pins and Punches, a proprietary concern having address as A-4/16, Padmini Complex, Behind Arihant Compound, Purna Gundavali Road, Purna, Bhiwandi, had applied for determination of the rate of tax on 'Ejector Pins' and 'Round Punches'.

02. On scrutiny of the application, it was noticed that the application suffered from various defects. It contained incomplete details of the product whose rate of tax was sought to be determined. There is no statement explaining the circumstances in which the dispute has arisen. It is neither accompanied with proof of payment of requisite fees and does not contain 'verification statement' as per rule-64(2)(f) of the Maharashtra Value Added Tax Rules, 2005 (the 'rules'). Neither the applicant fulfilled requirement of rule-64(2)(d) and (e) of the rules such that no copy of tax invoice evidencing local sales of the impugned product was submitted nor any other supporting documents was submitted. Thus, it was noticed that the application is not in compliance with sub-rules-(c) to (f) of rule-64 of the rules.

The defects in the determination application were brought to the notice of the applicant through a letter dt.11.11.2014. It was categorically noted therein that the application being incomplete with reference to provisions of rule-64(2)(d) and (e) of the rules, the same has rendered itself liable to be rejected summarily within the meaning of clause-(a) of sub-rule-(3) of rule-64 of the rules. It was further stated that in view of proviso to rule-64(3) requiring an opportunity of being heard to be granted, you were called for a hearing in the matter on 3rd December 2014. However, it is noticed that you have failed to attend on the stipulated date.

03. In view of the facts as narrated above, it is seen that the application is incomplete in terms of rule-64 of the rules and further that when given an opportunity to present your say in the matter, you have failed to attend to place your say in the matter. In the circumstances, I am constrained to conclude that the application requires to be rejected summarily on the grounds of incomplete application and non-attendance within the meaning of rule-64(3)(a) and (d) of the rules respectively. Hence the order.

ORDER

(under section-56(1)(e) of Maharashtra Value Added Tax Act, 2002 read with rule-64(3)(a) and (d) of Maharashtra Value Added Tax Rules, 2005)

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For reasons as discussed in the body of the order, the application dt.11.10.2013 is rejected summarily.


(DR. NITIN KAREER)
COMMISSIONER OF SALES TAX,
MAHARASHTRA STATE, MUMBAI