

- Read :** 1. Application dt.04.02.2009 by M/s Simosis International, having TIN 27090014594V.
2. Determination Order No.DDQ-11/2009/Adm-3/5/B-1 dt.08.06.2010 under section 56 of the MVAT Act, 2002.
3. Hon. MSTT decision in VAT Appeal No.19 of 2010 dt.28.02.2013.
- Heard :** None.

PROCEEDINGS

(section 56 of the Maharashtra Value Added Tax Act, 2002 read with rule 64 of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11-2013/Adm-6/38/ Remand/B- 2

Mumbai, dt. 29/04/2017

The applicant, M/s. Simosis International, situated at 604, Great Eastern Galleria, Sector-4, Nerul (W), Navi Mumbai - 400 706, had requested for determination of the rate of tax on the product 'Damar Batu' (Dhoop). Accordingly, a determination order No.DDQ-11/2009/Adm-3/5/B-1 dt.08.06.2010 was passed in the matter wherein it was held that the transaction of sale of 'Damar Batu' under invoice No.098, dt.8.4.2008 is covered by schedule entry 'E-1' and is taxable @ 12.5%.

Being aggrieved by the determination, the applicant preferred an appeal with the Hon. Maharashtra Sales Tax Tribunal (Hon. MSTT). The Hon. MSTT in its decision in VAT Appeal No.19 of 2010 decided on dt.28.02.2013 confirmed the Determination Order. However, the matter was remanded to decide if the protection u/s 56(2) of the Maharashtra Value Added Tax Act, 2002 (MVAT Act, 2002) could be granted to the applicant.

Accordingly, the present proceedings are in keeping with the directions of the Hon.

MSTT.

The case was taken up for hearing on dt.07.01.2015. Due to certain unavoidable circumstances, the hearing of dt.07.01.2015 was adjourned. The case was taken up for hearing on dt.13.01.2016. However, none attended nor any communication was received from the applicant. Thereafter, the hearing was kept on dt.14.12.2016. However, the same was adjourned due to certain unavoidable circumstances. Thereafter the hearing was kept on dt.04.01.2017 which again had to be adjourned to dt.17.01.2017 due to certain unavoidable circumstances. On hearing dt.17.01.2017, again none attended nor was any communication received from the applicant.

Hence, the applicant was given an opportunity to present his say by scheduling the hearing to dt.15.02.2017. The applicant was cautioned that non-attendance would cause the application to be rejected in terms of rule 64 of the Maharashtra Value Added Tax Rules, 2005. Again none attended nor was any communication received from the applicant.

Due to the non-attendance on dt.17.01.2017 and dt.15.02.2017, the applicant was again given one more opportunity and asked to attend a hearing in the matter on dt.16.03.2017. The caution note for rejection was reiterated. The hearing dt.16.03.2017 had to be adjourned to dt.31.03.2017 and further again to dt.24.04.2017 due to certain unavoidable circumstances. On the

hearing dt.24.04.2017, again none attended nor was any communication received from the applicant.

It is seen that on 3-4 occasions, the applicant has not availed the opportunity of hearing granted in pursuance of the directions of the Hon. MSTT in the applicant's own case. It appears that the applicant is not interested in pursuing the matter. Also, on telephonic enquiry by the office staff regarding hearing attendance, it was expressed by the applicant that they are not interested in pursuing the matter. Hence, I have no alternative but to reject the application for non-attendance.

03. In view of the discussion as at above, it is ordered thus -


ORDER

(section 56 of the Maharashtra Value Added Tax Act, 2002 read with rule 64 of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11-2013/Adm-6/38/ Remand/B- 2

Mumbai, dt. 29/04/2017

The application is dismissed for non-attendance.



(RAJIV JALOTA)

COMMISSIONER OF SALES TAX
MAHARASHTRA STATE, MUMBAI