

Read: - Application dt.10/05/2012 by M/s Navneet Publications (India) Ltd.

Heard: - None.

ORDER

(Section 55 of the Maharashtra Value Added Tax Act,2002 read with rule 64 of the Maharashtra Value Added Tax Rules,2005)

No. ARA/Advance Ruling/Mumbai/22-23/B- 492 Date 11/08/2022

The applicant M/s Navneet Publications (India) Ltd, having TIN 27580000211V and registered office at Navneet Bhavan Bhavani Shankar Road, Dadar (W), Mumbai-400028 had applied for Determination of the question under section 56 of Maharashtra Value Added Tax as classification on sale of Printed workbook. As this section was deleted by notification vide dated 26.04.2016, with effect from 01.05.2016. Therefore, as per section 55(5) of MVAT Act, 2002, such pending DDQ applications had been transferred under the Advance Ruling Authority (MVAT).

The case was taken up for hearing on dt.25/04/2013 and applicant called on 14/05/2013. The letter is served by post office and the acknowledgement are kept on record. On this dt applicant submitted initial submission. After that this office issued reminders on 14/05/2013, 22/11/2016, 16/12/2016, 16/01/2017.

As a principal of natural justice one more opportunity was given to applicant and reminder was issued on 09/05/2022 & 25/05/2022 calling the applicant on 26/05/2022 & 06/06/2022 to present his case. The letter is served by post office and the acknowledgement are kept on record.

The letter calling for hearing dt.05/07/2022 was also mailed at the e mail ID dilip.furia@navneet.com given by the applicant.

It was mentioned in the letters / reminders that failure to attend the hearing would be resulted in the dismissal of application. Again no one attended nor was any communication received from applicant.

Since the applicant has not responded to so many opportunities given till date, in such circumstances, it will not be adverse to draw the conclusion that the applicant is not interested in pursuing the application. The opportunities to present the say in the matter have not been availed by the applicant. Further, the letters sent to the applicant are also being served at the address as mentioned in the DDQ application as well as the addresses given by the applicant on site.

In view of the above, it can be seen from the above that the applicant is neither interested in producing any evidence in support of the application nor to pursue the application. Therefore, I have no alternative but to reject the application for non-attendance. The opportunities to present the say in the matter have not been availed by the applicant.

For the facts and reasons discussed above following order is passed.

ORDER

(Section 55 of the Maharashtra Value Added Tax Act,2002 read with rule 64 of the Maharashtra Value Added Tax Rules,2005)

No. ARA/Advance Ruling/Mumbai/22-23/B- 492 Dt. 11/08/2022

The application is dismissed for Non – attendance.

Place : Mazgaon
Date : 11/08/2022



(G V Billolikar)

Chairman Advance ruling (MVAT)
Additional Commissioner of State Tax
Thane Mumbai

Copy to:

1. M/s Navneet Publications (India) Ltd.
Navneet Bhavan Bhavani Shankar Road, Dadar (W), Mumbai-400028.
2. Deputy Commissioner of state tax (MUM-VAT-E-602).
3. Joint Commissioner of state tax (ADM) LTU-01 Mumbai.
4. Office copy.