

Read: - Application dt.04/02/2009 by M/s Unity Infra projects 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- 497 Date 11/08/2022

The applicant M/s Unity Infra projects Ltd, having TIN 27640329784V and registered office at 1252, Pushpanjali Apartment, Old Prabhadevi road, Prabhadevi Mumbai-400025 for the financial period 2005-06 had applied for Determination of the question under section 56 of Maharashtra Value Added Tax. (as mentioned in the application). 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.21/11/2012 and applicant called on 27/11/2012. On hearing date applicant submitted initial submission. After that reminders were issued by this office on 20/04/2013, 30/04/2013, 22/05/2013, 25/06/2013, 05/11/2014 and hearing was scheduled on 04/06/2013, 18/06/2013, 16/07/2013, 28/11/2014 respectively. The letters are served by post office and the acknowledgement are kept on record. Nobody attended on hearing date nor any communication received from the applicant.

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 letters are 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 info@unityinfra.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 correspondence 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- 497 Dt. 11/08/2022

The application is dismissed for Non – attendance.

Place

Date:

  
(G V Billolikar)

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

Copy to:

1. M/s Unity Infra projects Ltd.  
1252, Pushpanjali Apartment, Old Prabhadevi road, Prabhadevi Mumbai-400025.
2. Deputy Commissioner of state tax (MUM-VAT-E-903).
3. Joint Commissioner of state tax (ADM) Division-05 Mumbai.
4. Office copy.