Read: - Application dt.15/01/2015 by M/s Prakash Construction.

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- 493 Date 11/08/2022

The applicant M/s Prakash Construction, having TIN 27880003829V and registered office at "Sri Sai Vihar" Plot No 4,5, Amrai, Shahunagar, Godoli, Satara-415001 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. 09/05/2022 and applicant called on 26/05/2022. The letter is served by post office and the acknowledgement are kept on record.

As a principal of natural justice one more opportunity was given to applicant and reminder was issued on 25/05/2022 calling the applicant on 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.27/07/2022 was also mailed to e mail ID pra_const@yahoo.co.in, praconst@gmail.com, prakashconstruction@guidetax.co.in 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- 493 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 Prakash Construction.
   "Sri Sai Vihar" Plot No 4,5, Amrai, Shahunagar, Godoli, Satara-415001.
2. Deputy Commissioner of state tax (SAT-VAT-E-004).
3. Joint Commissioner of state tax (ADM) Kolhapur.
4. Office copy.