

- Read:** 1. Application dt. 14.3.2008 under section 56 of the Maharashtra Value Added Tax Act,2002 by M/s. Shivraj Tools & Equipments holder of VAT TIN 27650222642
2. Applicants letter dt. 20.11.2008
3. This office letters dt. 1.11.2008 ,23.8.10,4.9.10,18.9.10 &21.10.10.

Heard : None

PROCEEDINGS

(Under Section 56(1)(e) of the MVAT Act, 2002 r/w Rule 64(3) (d) of the MVAT Rules, 2005)

No. DDQ 11. 2008/Adm-3/7/B-4

Mumbai dt.27.12.10

The applicant, M/s Shivraj Tools & Equipments situated at 55, L.K. Akiwate Industrial Co-Op Estate Ltd. , Jaysingpur- 416 144, Dist. Kolhapur is a manufacturer of precision steel metal, press parts, agricultural equipment, dies & moulds, etc. and has sought determination of rate of tax applicable on the product 'thinning scissors'. A tax invoice No. 96 dt. 9.10.2008 evidencing sale of the product has been submitted.

The applicant has informed that they use plastic grip, aluminum rivet, spring & iron strip to make thinning scissors. It is informed that these scissors are used to harvest grapes, cut rose branches and are extremely useful to the farmers. It is suggested that the product is an "agricultural machinery and implement" in terms of entry 1 of schedule C appended to the MVAT Act, 2002. A product brochure is also enclosed with the application. The applicant was asked to submit certain requirements, and accordingly the applicant submitted the following:-

1. Samples of garden cutter, cutter, thinning scissors(plain), thinning scissors(with spring).
2. Certificates endorsing use of the product scissors, issued by a) Bageecha Bazar, Kolhapur. b) Shree Mahalaxmi Sheti Aojare Vibhag, Kolhapur.

In this regard, the matter was fixed for hearing on 5.10.2010. The applicant failed to attend on the appointed date and no communication whatsoever was received from him in that regard. He was therefore informed through letter dt. 21.10.2010 that due to his failure to attend on 5.10.2010 his application is liable to be rejected for non attendance and a final opportunity was granted to him on 2.11.2010.It was also informed that if he was not agreeable to the proposition of rejection of the application he should attend and put forth his say in the matter and in case of his failure to attend

on the appointed date it will be presumed that he does not intend to pursue the issue and has no objection whatsoever to the proposed action. However, neither did the applicant attend nor any communication whatsoever is received from him till date.

The above brings out the fact that the applicant does not wish to pursue the matter. As per the requirements of natural justice, every feasible attempt to bring the application to its logical end have failed, and the application has become susceptible to the provisions contained in Rule 64(3) (d) of the MVAT Rules, 2005. I therefore have no option but to reject the application under Rule 64 (3)(d) of the MVAT Rules, 2005. Hence the order.

ORDER

(Under Section 56(1)(e) of the MVAT Act, 2002 r/w Rule 64(3)(d) of the MVAT Rules, 2005)

No. DDQ.11. 2008/Adm-3/7/B- 4

Dt.27.12.10

In view of the aforesaid, the application dt. 14.3.2008 is summarily rejected under Rule 64(3)(d) of the MVAT Rules, 2005.

(SANJAY BHATIA)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.