

Read : Application dated 20.05.2012 by M/s.Signature International Foods India Private Limited holder of TIN-27160738515V.

Heard: None.

### PROCEEDINGS

(under section-56(1)(e) of Maharashtra Value Added Tax Act, 2002 read with rule-64(3)(a), (b) and (d) of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11/2012/Adm-6/18/B-2

Mumbai, dt: 5/12/2014

M/s.Signature International Foods India Privat Limited, (the 'applicant') having address as 174, Govinda Apartments, Road No.2, Jawahar Nagar, Goregaon (West), Mumbai-400062 through the application for determination has sought to know the rate of tax applicable on (i) Indian Wheat meal bread, (ii) Indian Wheat bread-Paratha, (iii) Indian naan bread, (iv) Indian naan bread (garlic & coriander) and (v) Indian refined wheat flat bread.

02. On scrutiny of the application, it was noticed that the application was incomplete with regard to various details. Therefore, by letter dt.24.02.2014, the defects were brought to the notice of the applicant and the applicant was asked to furnish the following details:



- (i) Elaborate and in-detail manufacturing process involved in the manufacture of all the products.
- (ii) Evidence of common and commercial parlance as to how the people who deal in it and the people who consume it perceive it to be.
- (iii) A copy of tax invoice evidencing local sale of all the products.
- (iv) A photocopy of licence, if any, issued by the Food & Drugs Administration in respect of manufacture of all the products.
- (v) An explanation as to the cause of dispute.
- (vi) Sample of all the products.

It was also seen that the application does not contain verification statement as per rule-64(2)(f) of the Maharashtra Value Added Tax Rules, 2005 (the 'rules'). However, the applicant failed to provide the aforesaid details. Thereafter reminder letters dt.10.04.2014 and dt.10.08.2014 were served on the applicant requesting him to make good the aforesaid discrepancies as noticed in the application. Both the reminders had the cautionary warning that non-compliance in the matter would render the application liable to be rejected summarily within the terms of provisions contained in clauses-(a) and (b) to sub-rule-(3) to rule-64 of the rules.

By letter dt.11.11.2014, the applicant was informed that the determination application has become liable to be rejected summarily within the meaning of clause-(a) and (b) of sub-rule-(3) of rule-64 of the rules. Therefore, in terms of proviso to rule-64(3) of the rules requiring an opportunity of being heard to be given to the applicant before passing an order rejecting summarily the application, the applicant was called for hearing on 3<sup>rd</sup> December 2014 to place his say in the matter. This communication is returned un-served by the postal authorities with remarks 'Left'.

03. From the facts as narrated above, it is seen that the application is incomplete with regard to the afore enumerated details. With the latter communication being returned with remarks 'Left', it is additionally seen that the applicant has not furnished the particulars of address as required in terms of sub-rule-2(b) of rule-64 of the rules. Thus, it can be observed that the application lacks in compliance of rule-64(2)(b) and rule-64(2)(d) to (f) of the rules. Despite bringing the defects in the application to the notice of the applicant and despite providing opportunities to provide the needful details, the applicant did not offer to make good the deficiencies. Further, the applicant did not inform of any change in address. In the circumstances, it can safely be inferred that the applicant does not wish to pursue the determination application. In view thereof, the application is rendered liable to be rejected summarily in terms of rule-64(3)(a), (b) and (d) of the rules. Hence, the order.

**ORDER**

**(under section-56(1)(e) of Maharashtra Value Added Tax Act, 2002 read with rule-64(3)(a), (b) and (d) of the Maharashtra Value Added Tax Rules, 2005)**

No.DDQ-11/2012/Adm-6/18/B- 2

Mumbai, dt: 5/12/2014



For reasons as discussed in the body of the order, the application for determination dated 20.05.2012 is rejected summarily.

**(DR. NITIN KAREER)**  
COMMISSIONER OF SALES TAX,  
MAHARASHTRA STATE, MUMBAI