

Read : 1. Application dt.18.11.2009 by Viral Trading Company holder of TIN 27060245228V.
2. Letters dt.06.07.2013, dt.08.08.2013, dt.28.10.2013, dt.27.11.2013 & dt.05.02.2014 calling for details.
3. Letter dt.19.04.2014 calling the applicant for hearing in the matter of summary rejection.

Heard : None

PROCEEDINGS

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

No.DDQ-11/2009/Adm-3/61/B-3

Mumbai, dt. 7/05/2014

M/s. Viral Trading Company, situated at Ganga Jyoti, 303, Narshi Natha Street, Mumbai- 400 009, has framed the following questions for determination :

- a. *"To determine and declare that there is no process amounting to manufacture in cutting piece of fabric into piece and stitching three sides of a piece.*
- b. *That the resultant article known by its "Handkerchief" is fabric known by use such as Dhoti Saree, Lunki etc. is nothing but fabric and the tax on the fabric according to the Applicant is NIL under Entry A-45 of the MVAT Act."*

02. The application was found to be incomplete in as much the relevant documentary evidence was not produced. A letter dt.06.07.2013 was issued requesting to make good the deficiencies. Adequate opportunities were granted thereafter to furnish the documentary evidence. While doing so, the applicant was repeatedly cautioned about the application being liable for summary rejection for non-compliance of requirements of communications. The reminders failed to evoke any response from the applicant. Hence, the applicant was afforded an opportunity of being heard on the point of summary rejection and was called for hearing on dt.29.04.2014. The applicant failed to attend and no communication was received from him. The application thus needs to be rejected summarily. Hence the order.

03. It is herewith ordered that -

ORDER

(under section-56 of Maharashtra Value Added Tax Act, 2002 read with rule-64(3)(a) & (b) of Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11/2009/Adm-3/61/B-3

Mumbai, dt. 7/05/2014

The application dt.18.11.2009 is hereby rejected summarily for reasons as stated in the body of the order.


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