

- Read : (1) Application dt.13.10.2007 by M/s. The GL Hotels Limited holder of TIN-27630001008V/C.
(2) Letters dt.12.12.2011 and dt.09.03.2012 calling the applicant for hearing.
(3) Letters dt.13.06.2013, dt.08.08.2013, dt.28.10.2013 & dt.5.02.2014 calling for details.
(4) Letter dt.21.03.2014 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 Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11/2007/Adm-3/42/B- 1

Mumbai, dt. 4/04/2014

M/s. The GL Hotels Limited situated at 254- C, Dr. Annie Besant Road, Worli, Mumbai-400 030 has applied for determination on the following issue :

"Whether the supply by way of service of 'Complimentary Breakfast' to our customers to whom invoice as shown below are issued for occupying the rooms in our hotel is liable to tax under the provision of MVAT Act,2002 (as brought into force w.e.f. 01-04-2005)"

02. The application was found to be incomplete in as much the relevant documentary evidence was not produced. A letter dt.13.06.2013 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.01.04.2014. 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 -

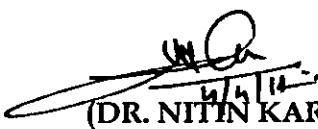
ORDER

(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-11/2007/Adm-3/42/B- 1

Mumbai, dt. 4/04/2014

The application dt.13.10.2007 is hereby rejected summarily for reasons as stated in the body of the order.


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