

**BEFORE THE CHAIRMAN, ODISHA SALES TAX TRIBUNAL:  
CUTTACK**

**S.A. No. 124 (VAT) of 2020**

(Arising out of order of the learned JCST (Appeal), CT&GST Territorial Range, Bhubaneswar in Appeal No. AA – 106221822000017, disposed of on 27.05.2019)

Present: **Shri G.C. Behera, Chairman**

M/s. VL Access India Pvt. Ltd.,  
Plot No. 526/679/1338, DAV School Road,  
Pokhariput, Bhubaneswar ... Appellant

-Versus-

State of Odisha, represented by the  
Commissioner of Sales Tax, Odisha,  
Cuttack ... Respondent

For the Appellant : N o n e  
For the Respondent : Sri N.K. Rout, Addl. S.C. (CT)

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Date of hearing : 06.03.2024 \*\*\* Date of order : 22.03.2024  
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**ORDER**

Dealer assails the order dated 27.05.2019 of the Joint. Commissioner of Sales Tax (Appeal), CT & GST Territorial Range, Bhubaneswar (hereinafter called as ‘First Appellate Authority’) in F A No. AA – 106221822000017 confirming the assessment order of the Sales Tax Officer, Bhubaneswar-IV Circle, Bhubaneswar (in short, ‘Assessing Authority’).

2. The facts of the case, in short, are that –

M/s. VL Access India Pvt. Ltd. is engaged in wholesale-cum-retail business of computer networking items, HW goods, CCTV cameras

(Analogue and IP) besides installation of computer networking items and CCTV. The assessment relates to the period 01.04.2014 to 31.03.2016. The Assessing Authority raised tax demand of ₹4,90,827.00 u/s. 42 of the Odisha Value Added Tax Act, 2004 (in short, 'OVAT Act') on the basis of Audit Visit Report (AVR).

Dealer preferred first appeal against the order of the Assessing Authority before the First Appellate Authority. The First Appellate Authority confirmed the assessment and dismissed the appeal in *ex parte*. Being further aggrieved with the order of the First Appellate Authority, the Dealer prefers this appeal. Hence, this appeal.

The State files cross-objection.

3. In course of hearing of appeal, the Dealer remains absent despite notice. Learned Addl. SC (CT) for the State is present. Hence, the matter is heard and disposed of *ex parte* on merits.

4. It is urged in the grounds of appeal that the First Appellate Authority went wrong in disallowing the ITC on imaginary ground. It is further pleaded that the order of disallowance of ITC and imposition of penalty by the First Appellate Authority are otherwise bad in law and needs interference in appeal.

5. On the contrary, the learned Addl. Standing Counsel (CT) for the State submits that the Dealer fails to produce any material evidence neither before the First Appellate Authority nor even before this Tribunal to substantiate its claim of ITC. So, he submits that the impugned order of the First Appellate Authority is a reasoned order and requires no interference in appeal.

6. Heard the learned Addl. Standing Counsel (CT) for the State, gone through the grounds of appeal vis-a-vis the orders of the Assessing Authority and First Appellate Authority.

The Dealer assails the order of disallowance of ITC and imposition of penalty by the First Appellate Authority. Assessment order reveals that the assessment was completed on the strength of Audit Visit Report (AVR). The assessment order reveals that the Dealer has claimed ITC of ₹160.00 against non-filer, ₹23,814.00 for nil filer and ₹1,82,029.00 for mismatched. The Assessing Authority found that the Dealer had deposited tax of ₹1,82,224.00 against net tax payable of ₹1,77,907.00. The Assessing Authority found total output of ₹1,36,454.00 and turnover and input tax carried forward in the last period was for ₹3,93,601.00 and net creditable input tax was for ₹1,36,454.00. Further, it reveals that the Assessing Authority found that the Dealer has claimed ITC of ₹1,52,562.00 against which the Dealer has not shown the tax collected in their return, claimed ₹160.00 against the selling dealer has not filed return and ₹9,639.00 against which the Dealer has shown less tax collected from the purchasing dealer. So, the Assessing Authority disallowed the ITC claimed.

The impugned order transpires that the Dealer fails to appear and substantiate its claim before the First Appellate Authority by not producing the material evidence to that effect despite allowing several opportunities. In course of hearing of the present appeal, the Dealer also did not appear before this forum nor tendered any material documents in support of his claim. So, I do not find any impropriety or illegality in the impugned order to call for any interference in appeal. Hence, it is ordered.

7. Resultantly, the appeal is dismissed and the impugned order of the First Appellate Authority stands confirmed. Cross-objection is disposed of accordingly.

**Dictated & Corrected by me**

**Sd/-  
(G.C. Behera)  
Chairman**

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(G.C. Behera)  
Chairman**