



01.04.2014 to 31.03.2016. The assessment order was ex parte order since the dealer did not turn up and in conclusion the assessing authority calculated the tax liability on the GTO and TTO determined at Rs.30,63,64,632.63. Before the first appellate authority the dealer could furnish 8 more numbers of declaration forms. On acceptance of the declaration form, the first appellate authority reduced the liability. Still being aggrieved, the dealer has filed this second appeal on the contentions like sufficient opportunity was not given to the dealer for production of declaration forms to avail the concession in the rate of tax which is violative of principle of natural justice.

3. Learned counsel for the dealer Mr. D.K. Parida in the beginning of the hearing of the appeal submitted required number of 'C' forms with a prayer to accept the same as additional evidence which is allowed.

In the case in hand the sole contention of the dealer is, he could not produce the declaration forms along with return or thereafter and sufficient opportunity was not provided to him to procure and furnish the forms. This forum being the fact finding forum is competent to consider and accept the declaration forms. Learned Standing Counsel Mr. Agarwal appearing for the Revenue conceded to the above view but argued for scrutiny about the genuineness of the Forms and correctness of the entries therein. In such view of the fact, it is held that, this is a fit case where the matter should be remanded back to the Assessing Authority to accept the declaration forms and in the event, the forms are found genuine and not tainted with fraud or misrepresentation then, the assessing authority is required to accept the forms and to recomputed the tax liability by giving necessary concession. In the wake of above, it is ordered.

4. The appeal be and the same is allowed on contest. The impugned order under challenge is set aside. The case is remanded to the Assessing Authority for assessment afresh in the light of the observation made above. The whole exercise must be completed within

three months from the receipt of this order whereas the dealer is directed to appear before the Assessing Authority without waiting for the notice to take further direction in the matter.

Dictated & corrected by me,

Sd/-  
(S. Mohanty)  
1st Judicial Member

Sd/-  
(S. Mohanty)  
1<sup>st</sup> Judicial Member