

Similarly, the dealer claimed to have effected Sec.6(2) sales to the tune of Rs.77,59,059.52 but submitted Form E-1 amounting to Rs.24,59,712/- only. Learned AA therefore accepted the claim of the dealer only to the extent the same was supported by declaration in Form 'C' and E-1. The tax liability was thus calculated and the demand was raised accordingly.

3. Being aggrieved, the dealer preferred first appeal. In course of hearing of the appeal, the dealer filed further 'C' Form amounting to Rs.1,70,146/- and 'C' forms amounting to Rs.28,57,036.52 along with E-I form of Rs.43,07,258/-, which were accepted. The demand was thus reduced as aforesaid.

4. Being further aggrieved, the dealer has approached this Tribunal.

5. Sri G.P. Ratha, learned Counsel appearing for the dealer in course of hearing has produced a 'C' form bearing No.PQ/Y-0978484 issued by M/s. S.N. Mohanty of Barbil for Rs.24,45,311/- and submits that, the dealer cannot produce any further declaration form. Hence, the same may be accepted in respect of the claim of Sec.6(2) sale and the demand be modified accordingly.

6. Sri M.S. Raman, learned Addl. Standing Counsel (C.T.) appearing for the Revenue fairly submits that, the declaration form furnished by the dealer before this forum can be accepted but only after the same is verified and found to be in order.

7. The declaration form submitted before this forum relates to Sec.6(2) sale in relation to which E-1 form have also been filed. Therefore, it is for the Assessing Authority to examine the co-relation between the 'C' forms filed today and the E-1 forms already filed before him. We, are therefore, of the considered view that, the matter can be better decided at the level of the Assessing Authority upon proper verification of all the documents and declaration forms in original. It is stated that, some original declaration forms are available in the first appellate record. Since the matter is being remanded to the Assessing Authority, the First Appellate Authority shall do well to transmit the records along with the original declaration forms to the Assessing Authority for fresh

assessment only to the extent of the declaration form filed before this Tribunal today.

8. In the result, the appeal is allowed. The matter is remanded to the Assessing Authority to re-compute the tax liability afresh in light of the observations made in this order. The dealer is at liberty to take back the declaration Form 'C' in original filed before this Tribunal by substituting the same with an attested copy thereof.

Dictated & corrected by me,

Sd/-
(Sashikanta Mishra)
Chairman

Sd/-
(Sashikanta Mishra)
Chairman

I agree,

Sd/-
(S. Mohanty)
2nd Judicial Member

I agree,

Sd/-
(P.C. Pathy)
Accounts Member-I