

Read :Application for determination dt.03.08.2010 by M/s. Metro Housing Development Company.

Heard: Nobody attended.

### PROCEEDINGS

(under section-56(1) of the MVAT Act, 2002 read with rule-64(3)(d) of the MVAT Rules, 2005)

No.DDQ-11/2010/Adm-3/36/B- 5

Mumbai, dt : 28/11/2014

M/s. Metro Housing Development Company ('the applicant') carrying on business at Plat No. 51, Sector-12, Kharghar, Navi Mumbai- 410 210, had requested determination of the following questions:

1. "Whether the applicant is a 'dealer' within the meaning of section 2(8) of the Maharashtra Value Added Tax Act, 2002 in respect of sale of flat covered by an agreement furnished (enclosed) along with this application?"
2. Whether the transaction of sale of flat covered by an agreement furnished(enclosed) along with this application is a 'sale' within the meaning of sub-clause(ii) of clause(b) of Explanation to section 2(24) of the Maharashtra Value Added Tax Act,2002 ?
3. In case the aforesaid question are answered in affirmative, then please also determine, what is the 'sale price' in case of sale of flat covered by an agreement furnished(enclosed) along with this application ?"

02. By letter dated. 03.11.2014the applicant was duly and properly apprised of the steps taken by the Sales Tax Department, Maharashtra State, to adequately clarify such and other issues as are involved in the present proceedings. The applicant was also apprised of the Hon.Bombay High Court and the Hon.Supreme Court judgements on the issues involved. A view was expressed therein that the determination proceedings may not be required in view of inherent provisions, abundant clarification and rulings of the Hon.Courts. However, the applicant was also requested to attend for a hearing in the matter on Thursday, the 27<sup>th</sup> November 2014 in the event that the view as expressed was not acceptable. It was duly cautioned that in the event of failure to attend the hearing, it would be presumed that the applicant has nothing to say in the matter and the application would be liable to be rejected summarily in terms of rule-64(3) of the Maharashtra Value Added Tax Rules, 2005.

03. The applicant has failed to attend on the aforesaid date either in person or through his authorized representative. In view thereof, it is inferred that the applicant has nothing to say in the matter and that the view as expressed is acceptable to him.The application, therefore, requires to be rejected summarily.

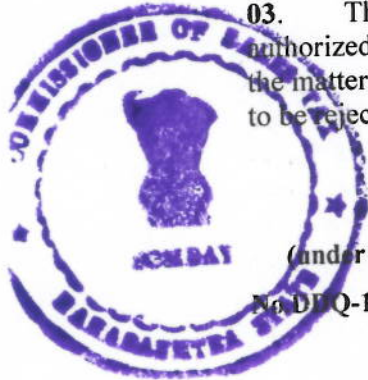
### ORDER

(under section-56(1) of the MVAT Act, 2002 read with rule-64(3)(d) of the MVAT Rules, 2005)

No.DDQ-11/2010./Adm-3/36/B- 5

Mumbai, dt: 28/11/2014

For reasons as discussed in the body of the order, the application for determination dt. 03.08.2010 is rejected summarily.



  
(DR.NITIN KAREER)

COMMISSIONER OF SALES TAX,  
MAHARASHTRA STATE, MUMBAI.