

Read : Application dt.13.02.2014 by M/s United Three Endeavors Pvt. Ltd.
Heard : None.

PROCEEDINGS

(section 56 of the Maharashtra Value Added Tax Act, 2002 read with rule 64 of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11-2014/Adm-6/5/B-1

Mumbai, dt. 29/04/2017

The applicant, M/s United Three Endeavors Pvt. Ltd., having TIN 27900971393V and registered office at B-406, Sagar Tech Plaza, Saki Naka, Andheri (E), Mumbai-400072 had applied for determination of the rate of tax on the carry bags (as mentioned being so in the application) manufactured and sold under the Brand/Trade name of "BAGFOREVER".

02. The case was taken up for hearing on dt.14.12.2016. However, the letter served at the aforesaid address was returned unserved by the Postal authorities with the remarks 'LEFT'. On telephonic contact at the number 022-40150117, a new address was given as "B-Wing 121, ANSA Industrial Premises, Chandivli Junction, Andheri (E), Mumbai". Hence, a fresh letter for hearing dt.04.01.2017 was issued for service at the new address. The said letter was also returned unserved with the remarks 'LEFT'. On telephonic contact at the number 9821053879, it was informed that there being renovation work carried out at the premises, the office was temporarily shifted to another location in the same premises. A new address was given as "B-Wing 122, ANSA Industrial Premises, Chandivli Junction, Andheri (E), Mumbai". Accordingly, letter for hearing dt.17.01.2017 was served on the new address. This letter, too, was returned unserved with the remarks 'LEFT'. Hence, the applicant's Accounts Manager attended and personally collected the letter rescheduling the hearing to dt.30.01.2017. However, none attended on the hearing date nor any communication was received from the applicant.

The applicant was given one more opportunity to present his say and so a hearing was scheduled on dt.15.02.2017. The letter calling for hearing dt.15.02.2017 was mailed at the email_id "manish@dsgnindia.com" given by the applicant. The letter carried a cautionary note that failure to attend would result in the application being rejected in terms of rule 64 of the Maharashtra Value Added Tax Rules, 2005. Again none attended nor was any communication received from the applicant. The applicant was given one more opportunity to present his say and therefore, a hearing was scheduled on dt.16.03.2017. Due to certain unavoidable circumstances, the hearing dt.16.03.2017 was re-scheduled to dt.31.03.2017 and further to dt.24.04.2017. However, again none attended the hearing on dt.24.04.2017 nor any communication was received.

It can be seen from the above that the applicant is not interested in pursuing the matter. The opportunities to present the say in the matter have not been availed by the applicant. Further, the correspondences sent to the applicant are also being returned unserved at the address as mentioned in the Determination application as well as at the address given by the

applicant on telephonic contact regarding scheduling of hearing in his case. In view thereof, I have no alternative but to reject the application for non-attendance.

03. In view of the above, I pass an order thus.

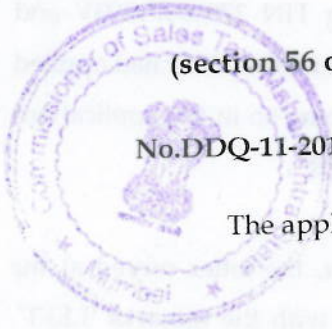
ORDER

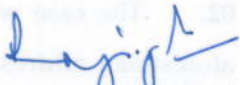
(section 56 of the Maharashtra Value Added Tax Act, 2002 read with rule 64 of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11-2014/Adm-6/5/B - 1

Mumbai, dt. 29/04/2017

The application is dismissed for non-attendance.




(RAJIV JALOTA)

COMMISSIONER OF SALES TAX
MAHARASHTRA STATE, MUMBAI

