

Read :(1) Application dt.26.05.2011 by M/s.Nuclieonz Tech - Systems P Ltd. holder of TIN27650393265V.

(2) Letters dt.16.01.2013, dt.27.11.2013 & dt.14.02.2014 calling for details.

(3) Letter dt.27.05.2014 calling the applicant for hearing in the matter of summary rejection.

Heard : None

PROCEEDINGS

(under section 56 of the Maharashtra Value Added Tax Act,2002 read with rule 64(3)(a) & (b) of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11/2011/Adm-3/13/B- 1

Mumbai, dt. 24/06/2014

M/s. Nuclieonz Tech-Systems P Ltd., situated at D-93/94, 2nd Floor, K. K. Market, Off. Pune-Satara Road, Pune-411 037 has applied for determination of the rate of tax on the product 'Polycarbonate LED Signal Lamp Heads' commonly known as Road traffic signals.

02. The application was found to be incomplete in as much the relevant documentary evidence was not produced. A letter dt.16.01.2013 was issued requesting to make good the deficiencies. Adequate opportunities were granted thereafter. While doing so, the applicant was repeatedly cautioned about the application being liable for summary rejection for non-compliance of requirements of communications. The reminders failed to evoke any response from the applicant. Hence, the applicant was afforded an opportunity of being heard on the point of summary rejection and was called for hearing on dt.17.06.2014. The applicant failed to attend and no communication was received from him. The application thus needs to be rejected summarily. Hence the order,

03. It is herewith ordered that -


ORDER

(under section 56 of the Maharashtra Value Added Tax Act,2002 read with rule 64(3)(a) & (b) of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11/2011/Adm-3/13/B- 1

Mumbai, dt. 24/06/2014

The application dt.26.05.2011 is hereby rejected summarily for reasons as stated in the body of the order.


(DR. NITIN KAREER)
COMMISSIONER OF SALES TAX,
MAHARASHTRA STATE, MUMBAI