

Dhaval Talati

15 Scope of appeal is not limited to the extent of transactions covered by the Assessment Order u/s 23(5) of the MVAT Act 2002. Appellate Authority has the power to consider a claim made by an assessee which is not before the Assessing Officer. Facts of the case The Respondent-M/s. M.M. Sales Corporation is stated to be a reseller of iron and steel and a dealer registered under the MVAT Act, 2002. The Deputy Commissioner of Sales Tax assessed the Respondent-Dealer for raising a total demand of Rs.6,11,828/-. The Respondent-Dealer was served with a notice in Form 603 under Section 64 of the MVAT Act, 2002, but did not attend on the appointed date and, therefore, a notice in Form VI(E) was issued and served requesting him to attend on a later date,.....