

Case No. 143/2013

**M/s Sagu Dreamland Pvt. Ltd. Vs. Dy. Commissioner
(Taxes) & Anr.**

12.08.2015

Present : Ms. Avnish Ahlawat, Counsel for the Petitioner.
 : Shri C. M. Sharma, Counsel along with Shri
 Virender Tyagi, Inspector for Respondents.

1. Both the sides were directed to work out the undisputed amount before the next date of hearing. However, both the Counsels are agree that if the case is remanded back for re-assessment, the entire matter can be looked at afresh.
2. Petitioner may be given an opportunity to produce whatever documents which they want to produce before the assessment authority.
3. Accordingly the two assessment orders i.e. dated 15.02.13 and 08.07.13 are set aside with the direction to re-assess the matter (5 assessment orders and 5 appellate orders).
4. The case is remanded back to the Deputy Commissioner (Excise) to decide the matter within two months. The case is disposed of accordingly.
5. File be consigned to record room after completion.

(Naini Jayaseelan)
Financial Commissioner
Delhi