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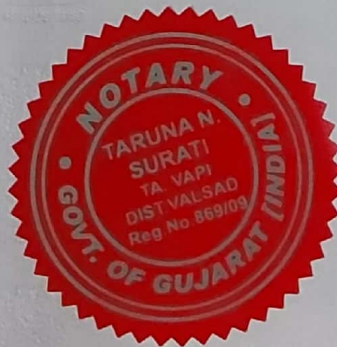
सत्यमेव जयते

Certificate of Stamp Duty

Rs.
100

Certificate No. : IN-GJ60095622808993T
Certificate Issued Date : 24-Nov-2021 03:55 PM
Account Reference : IMPACC (SV)/ gj13131104/ VAPI/ GJ-VL
Unique Doc. Reference : SUBIN-GJGJ1313110454308156664484T
Purchased by : KINJALBEN D HALPATI
Description of Document : Article 14 Bond
Description : AFFIDAVIT
Consideration Price (Rs.) : 0
(Zero)
First Party : KINJALBEN D HALPATI
Second Party : Not Applicable
Stamp Duty Paid By : KINJALBEN D HALPATI
Stamp Duty Amount(Rs.) : 100
(One Hundred only)

Reg. No. 7664567
Date: 24/11/2021





KC 0016843575

This certificate should be verified at www.e-stamp.com or using e-Stamp Mobile App of Stock Holding Corporation of India. Any tampering with the details on this Certificate and as available on the website / Mobile App renders it invalid. This certificate is on the behalf of the Government of India.

SHCIL

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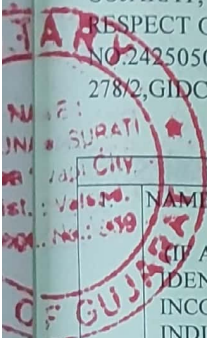
**SCHEDULE II
FORM C**
PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES
(Under Regulation 17 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016)
24/11/2021

TO
THE LIQUIDATOR,
MR. ARVIND GAUDANA,
Reg. No:IBBI/IPA-002/IP-N00283/2017-18/10841
REGISTERED OFFICE: 307, ASHIRVAD PARAS, NR. PRAHLADNAGAR GARDEN, SATELITE,
AHMEDABAD- 380015,GUJARAT.
EMAIL:arvindg_cs@yahoo.com

FROM,
MISS. KINJAL DINESHCHANDRA HALPATI, STATE TAX OFFICER (6),
OFFICE OF THE ASSISTANT COMMISSIONER OF STATE TAX,
3RD FLOOR, UNIT-74(2), TALUKA SEVA SADAN, BALITHA, VAPI
GUJARAT-396195.

SUBJECT: SUBMISSION OF PROOF OF CLAIM IN RESPECT OF THE LIQUIDATION OF M/S.OREN KITCHEN APPLIANCES PRIVATE LIMITED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016.

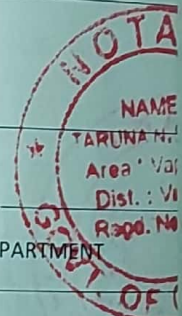
SIR,
I MISS. KINJAL DINESHCHANDRA HALPATI, STATE TAX OFFICER (6), UNIT-74(2), VAPI, GUJARAT, STATE TAX DEPARTMENT OF GUJARAT HEREBY SUBMITS THIS PROOF OF CLAIM IN RESPECT OF THE LIQUIDATION OF M/S. OREN KITCHEN APPLIANCES PRIVATE LIMITED, VAT TIN NO.24250502529 AND CST TIN NO.24750502529, ADDRESS: PLOT NO.278/1 & 278/2,GIDC,UMARGAON-396171 .THE DETAIL FOR THE SAME IS SET OUT BELOW.



RELEVANT PARTICULARS	
1. NAME OF THE OPERATIONAL CREDITOR IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF INCORPORATION, IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)	MISS.KINJAL DINESHCHANDRA HALPATI, STATE TAX OFFICER (6), STATE TAX DEPARTMENT OF GUJARAT, OFFICE OF THE ASSISTANT COMMISSIONER OF STATE TAX, UNIT-74(2), 3RD FLOOR, TALUKA SEVA SADAN, BALITHA TA.VAPI-396195, DIST-VALSAD. GUJARAT.
2. ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	AS ABOVE ADDRESS ON BEHALF OF STATE TAX DEPARTMENT. sto6unt74-gstd-sur2@gujarat.gov.in
3. TOTAL AMOUNT OF CLAIM, INCLUDING ANY INTEREST, AS AT LIQUIDATION COMMENCEMENT DATE AND DETAILS OF NATURE OF CLAIM	PRINCIPAL: 98970407 INTEREST: 55224964 TOTAL CLAIM: 154195371 (Interest @18% per annum will be applicable after the date of claim also.)
4. DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED	AS PER VAT AUDIT ASSESSMENT ORDERS FOR THE YEAR 2011-2012,2012-13,2013-14,2014-15,2015-16,2016-17AND DEMAND NOTICES ISSUED TO DEALER ACCORDINGLY ANNEXURE 1 & 2
5. DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OF SUIT OR ARBITRATION PROCEEDINGS	-NA-
6. DETAILS OF HOW AND WHEN DEBT INCURRED	ASSESSMENT ORDERS PASSED FOR THE YEAR 2011-2012,2012-13,2013-14,2014-15,2015-16,2016-17AND DEMAND NOTICES ISSUED TO DEALER ACCORDINGLY
7. DETAILS OF ANY MUTUAL CREDIT, MUTUAL DEBTS, OR OTHER MUTUAL DEALINGS BETWEEN THE CORPORATE DEBTOR AND THE OPERATIONAL CREDITOR WHICH MAY BE SET-OFF AGAINST THE CLAIM	-NA-

(Handwritten signature/initials)

RELEVANT PARTICULARS		
8.	DETAILS OF ANY RETENTION OF TITLE IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE DEBT REFERS OR ANY OTHER SECURITY	-NA-
8 A	WHETHER SECURITY INTEREST RELINQUISHED	NO
9.	DETAILS OF ANY ASSIGNMENT OR TRANSFER OF DEBT IN HIS FAVOUR	-NA-
10.	DETAILS OF THE BANK ACCOUNT TO WHICH THE OPERATIONAL CREDITOR'S SHARE OF THE PROCEEDS OF LIQUIDATION CAN BE TRANSFERRED	PLEASE SEND DEMAND DRAFT IN FAVOUR SBI A/C COMMERCIAL TAX GUJARAT
11.	LIST OUT AND ATTACH THE DOCUMENTS RELIED ON IN SUPPORT OF THE CLAIM.	(1) COPY OF ASSESSMENT ORDER AND DEMAND NOTICE FOR THE YI 2011-2012, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17 ANNEXURE A1 & A2
Signature of operational creditor or person authorised to act on his behalf (Please enclose the authority if this is being submitted on behalf of the operational creditor)		
Name in BLOCK LETTERS: MISS. KINJAL DINESHCHANDRA HALPATI		
Position with or in relation to creditor: STATE TAX OFFICER (6), UNIT-74, VAPI. STATE TAX DEPARTMENT		
Address of person signing: OFFICE OF THE ASSISTANT COMMISSIONER OF STATE TAX, UNIT-74(2), 3RD FLOOR TALUKA SEVA SADAN, BALITHA TA. VAPI-396195, DIST-VALSAD. GUJARAT.		



*PAN number, passport, AADHAAR Card or the identity card issued by the Election Commission of India.

AFFIDAVIT

I, MISS. KINJAL DINESHCHANDRA HALPATI, currently residing at Office of the Assistant Commissioner of State Tax, Unit-74(2), 3rd Floor, Taluka Seva Sadan, Balitha Ta. Vapi-396195, Dist-Valsad, Gujarat. I solemnly affirm and state as follows:-

1. The above named corporate debtor was, at liquidation commencement date, that is, the 28TH day of October 2021 and still is, justly and truly indebted to me [or to me and [insert name of copartners], my co-partners in trade, or, as the case may be] in the sum of Rs. **154195371/-** for Government of Gujarat.
2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:
As Per Attached Annexure A1 & A2.
3. The said documents are true, valid and genuine to the best of my knowledge, information and belief.

(Signature)

4. In respect of the said sum or any part thereof, I have not, nor have my partners or any of them, nor has any Person, by my/our order, to my/our knowledge or belief, for my/ our use, had or received any manner of Satisfaction or security whatsoever, save and except the following:

Solemnly, affirmed at Vapi on 24th day of November 2021

Before me,

Notary / Oath Commissioner.

K. D. Halpati

Deponent's signature.
(K. D. HALPATI)
State Tax Officer (6)
Unit-74, VAPI

VERIFICATION

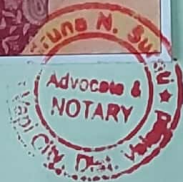
I, the Deponent herein above, do hereby verify and affirm that the contents of para 1 to 4 of this affidavit are true and correct to my knowledge and belief. Nothing is false and nothing material has been concealed there from.

Verified at at Vapi on 24th day of November 2021



K. D. Halpati

Deponent's signature
(K. D. HALPATI)
State Tax Officer (6)
Unit-74, VAPI



Book No. 15
Page No. 23
Serial No. 6645
Date 24/11/2021

K. D. M.

I KNOW THE DEPONENT WHO SIGNED BEFORE ME Witness as to Signature only Document(s) Not Prepare Reviewed of Advice upon.

Taruna N. Surati
TARUNA N. SURATI
NOTARY & ADVOCATE
VAPI City, Dist. Valsad.
Enrolment G/882/2001.
Notary Regd. No. 889/09.

Solemnly Affirmed before me by Mr./Mrs. *K. D. Halpati* of *Vapi* who has been identified before me by *Smt. Dharmabai Solunkh* to whom I known personally.



ANNEXURE 1

Pending Recovery Statement as on Dt.24/11/2021

No.	Year	A ct	Category	Pay Date	By	Fragmentation			Interest after due date up to claim date(24/11/2021)	Total	
						Tax	Interest	Penalty			
1	2011-12	V at	Clear Dues	15-Jul-16		85319	61430	0	146749	141699	28844
			Subjudice Dues			0	0	0	0	0	
			Total			85319	61430	0	146749	141699	
		C st	Clear Dues	30-Apr-18	7536156	7239048	753616	15528820	9986095	255149	
			Subjudice Dues		0	0	0	0	0	0	
			Total		7536156	7239048	753616	15528820	9986095	255149	
		Total			7621475	7300478	753616	15675569	10127794	2580331	
2	2012-13	V at	Clear Dues			0	0	0	0	0	0
			Subjudice Dues			0	0	0	0	0	
			Total			0	0	0	0	0	
		C st	Clear Dues	14-May-17	8492215	6870684	1797286	17160185	14005532	311657	
			Subjudice Dues		0	0	0	0	0	0	
			Total		8492215	6870684	1797286	17160185	14005532	311657	
		Total			8492215	6870684	1797286	17160185	14005532	311657	
3	2013-14	V at	Clear Dues	31-May-18		0	0	24000	24000	15067	39067
			Subjudice Dues			0	0	0	0	0	
			Total			0	0	24000	24000	15067	
		C st	Clear Dues	31-May-18	5308090	5008657	1199621	11516368	7229755	187461	
			Subjudice Dues		0	0	0	0	0	0	
			Total		5308090	5008657	1199621	11516368	7229755	187461	
		Total			5308090	5008657	1223621	11540368	7244822	187851	
4	2014-15	V at	Clear Dues	30-May-19		0	0	74700	74700	33486	10818
			Subjudice Dues			0	0	0	0	0	
			Total			0	0	74700	74700	33486	
		C st	Clear Dues	31-May-19	16573571	12466663	3376772	32417006	14515714	469327	
			Subjudice Dues		0	0	0	0	0	0	
			Total		16573571	12466663	3376772	32417006	14515714	469327	
		Total			16573571	12466663	3451472	32491706	14549200	470406	
5	2015-16	V at	Clear Dues	25-Jul-19		0	344233	624217	968450	407386	13758
			Subjudice Dues			0	0	0	0	0	
			Total			0	344233	624217	968450	407386	
		C st	Clear Dues	25-Jul-19	6068532	4818669	1733631	12620832	5309048	179298	
			Subjudice Dues		0	0	0	0	0	0	
			Total		6068532	4818669	1733631	12620832	5309048	179298	
		Total			6068532	5162902	2357848	13589282	5716434	193057	
6	2016-17	V at	Clear Dues	25-Jul-19		549365	313723	338814	1201902	505589	17074
			Subjudice Dues			0	0	0	0	0	
			Total			549365	313723	338814	1201902	505589	
		C st	Clear Dues	25-Jul-19	4385613	1811240	1114542	7311395	3075593	103869	
			Subjudice Dues		0	0	0	0	0	0	
			Total		4385613	1811240	1114542	7311395	3075593	103869	
		Total			4934978	2124963	1453356	8513297	3581183	120944	
TOTAL						48998861	38934347	11037199	98970407	55224964	154195

Note: - Interest @18% per annum will be applicable after the claim date also.

(Signature)
 (K. D. HALPATI)
 State Tax Officer (6)
 Unit-74, VAPI

FORM-304

[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]

Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	OREN KITCHEN APPLIANCE PRIVATE LIMITED
RC No. :	24250502529
Address :	PLOT NO 278/1 AND 278/2,GIDC UMBERGAON,UMBERGAON,VALSAD-396170
Assessment Year :	2015-2016
Period of assessment :	01/04/2011 - 31/03/2012
Date of service of notice in forma :	31/03/2016

PART I

Turnover of Sales and Purchases

(Rupees)

Description	Sales		Purchases	
	As per Returns	As per Assessment	As per Returns	As per Assessment
01. Total turnover	192385764	192385764	114314030	114314030
02.1 Exempted from tax under section 5(1)	0	0	64348	64348
02.2 Exempted from tax under section 5(2)	0	0	0	0
02.3 Branch transfer or consignment to and from outside the State		0		0
(a) of the goods manufactured	35930375	35930375		
(b) other than (a) above	7485585	7485585	0	0
02.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)			419482	0
02.5 Reduction as per item 37 of annexure-III	137657163	137657163	80403877	80403877
02.6, Charges towards labour, service and other charges referred to in sub-clause (c) of clause (30) of section 2	0	0		
Total of (02.1) to (02.6)	181073123	181073123	80887707	80887707
03. Net Taxable Turnover (01-02)	11312641	11312641	33426323	33426323

PART II

Output Tax

As per Returns

Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
12.5	Not Available	99998	1960	245	50	2255
12.5	Not Available	99998	3300	413	0	3713

12.5	Not Available	99998	15354	1919	384	17657
12.5	Not Available	99998	7629651	953708	190728	8774087
15	Not Available	99998	570076	85513	0	655589
4	Not Available	99998	6012	240	60	6312
4	Not Available	99998	1793300	71732	17933	1882965
Total			10019653	1113770	209155	11342578
04.1 Total Output Tax						1319614
04.2 Total Tax Payable on Purchase of taxable goods under section 9						3311
Tax Liability(04.1+04.2)						1322925

As per Assessment

Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	Others	99999	1793300	71732	17933	1882965
12.5	PLYWOOD	12081	7629651	953708	190728	8774087
12.5	Others	99999	596702	74588	14917	686207
Total			10019653	1100028	223578	11343259
04.1 Total Output Tax						1322606
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						1322606

PART III

Input tax

Description	Value of goods (Rupees)	
	As per Returns	As per Assessment
05. Purchase of capital goods from registered dealers	256762	0
06. Purchases of taxable goods other than capital goods from registered dealers	33169561	0
07. Purchases of taxable goods from a person other than registered dealer	28975	0
Total	33455298	

CALCULATION OF INPUT TAX - As per Returns

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	Not Available	99998	6363001	254519	63631
12.5	Not Available	99998	22885163	2860760	572159
15	Not Available	99998	370700	55608	782
Total(Col.5+Col.6)					3807459
Tax Payable on Purchase of taxable goods under section 9					3311
Tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001 (Guj.22 of 2001)					0

Form 305

(See Rule 27)

Notice For Amount Assessed

To

OREN KITCHEN APPLIANCE PRIVATE LIMITED PLOT NO 278/1 AND
278/2, UMARGAM, UMBERGAON, VALSAD-396170

Office Address :

Ghatak 74 (VAPI),
NAGARSHETH CHAMBERS,
OPP GUNJAN CINEMA,
GIDC, VAPI.

Phone No : 0260-2427240

E-mail Id : ac075-cl@gujarat.gov.in

Registration Certificate No. 24250502529

Dated 01/07/2002

Lump sum Permit No. ----

Dated ----

The Dealer/ person has not paid tax/ Interest/ Penalty due from him as per order passed under section or the order passed in First/Second Appeal/Revision application, under sub-section 2 of section 34 of the Act is as under.

Date of Order : 31/03/2016 Period From : 01/04/2011 To : 31/03/2012

Details	Payable Tax Amount Rs	Amount Paid Rs	Balance Due Rs
1 Assessed Tax	355860.0	270541	85319
2 Interest U/s	61538.0	108.0	61430
3 Penalty U/s.	0.0	0.0	0
Total	417398	270649	146749

Less Refund adj. Order No.

Dated

Rs. 0

Net Amount payable.

**ONE LAKH FORTY-SIX THOUSAND SEVEN
HUNDRED AND FORTY-NINE RUPEE ONLY**

Rs. 146749

- 1 The sum of Rs. 146749 shall be paid into the Government Treasury at Vapi within 30 days from the service of this notice.
- 2 The receipted challan shall be produced before me within 35 days.
- 3 Interest at the rate of 18% per annum shall be charged on late payment of dues.
- 4 An Appeal may be filed within 60 days from the date of receipt of the Order to D C Appeal 8 Surat (Write the name of authority)

08. Total(Input Tax Credit)	3810770
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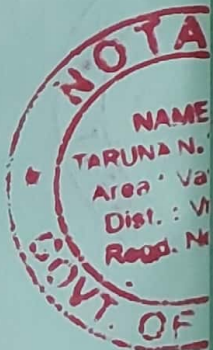
CALCULATION OF INPUT TAX - As per Assessment					
Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	Others	99999	6154305	246172	61543
4	PLANT AND MACHINERY.	18080	1068450	42698	10675
12.5	SP.& ACC. OF MACHINERY	15040	23106716	2888340	577668
12.5	PLANT AND MACHINERY.	18080	3600	450	90
15	LUBRICANTS	06040	432225	64834	10806
Total(Col.5+Col.6)					3807459
Tax Payable on Purchase of taxable goods under section 9					3311
Tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act,2001 (Guj.22 of 2001)					0
08. Total(Input Tax Credit)					3810770

PART IV

Description	Admissible tax credit (Rupees)	
	As per Returns	As per Assessment
	09. Tax credit brought forward from previous tax period	115345
10. Tax credit as per 08	3810770	3810770
Total (09 + 10)	3926115	3926115
Adjustment of tax on purchase as per Annexure II	0	10437
11. Gross tax credit	3915677	3915677
12. Reduction in tax credit		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)	23195	0
12.2 Under section 11(3)(b)(ii) (of the goods manufactured) (as per illustration given in the instructions)	54930	0
12.3 Under section 11(3)(b)(ii) (of fuels used for manufacture of goods)	0	0
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))	0	0
12.5 Other reason	304457	604473
Total: [12.1 + 12.2 + 12.3 + 12.4 + 12.5]	382582	604473
13. Net tax credit admissible (11 - 12)	3533095	3311204

PART V

Description	Net tax Payable (Rupees)	
	As per Returns	As per Assessment



14. The amount of tax payable as per 04.1	1319614	
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2	3311	
16. Total tax	1322925	1323606
17. LESS:		
17.1 Adjustment of tax on sale as per Annexure I	51415	0
17.2 Remission under section 41	0	0
17.3 Credit u/s 57B(9) of the amount of tax deducted at source(enclose Form-703)	0	0
17.4 Adjustment of the amount deposited under section 22	0	0
17.5 Net tax credit as per 13	3533095	3311204
Total	3584510	3311204
18. Net tax payable (16-17)	0	0
19. Excess amount of tax credit (18-17)	2261585	1987598
20. Amount of tax credit adjusted against CST	2509937	2343458
21. Excess Amount of tax credit claimed as refund	0	0
22. Amount of tax credit carried forward to the next tax period[19-(20+21)]	0	0

PART VI

Payment of Tax

Description	(Rupees)	
	As per Returns	As per Assessment
23 Amount payable		
23.1 Amount of tax payable as per 19	0	355860
23.2 Amount of interest	108	61538
23.2 Amount of penalty	0	0
Total	108	417398
24 Amount paid	248406	270649
25 Amount outstanding	0	146749
26 Excess Amount	248298	0
26.1 Refund already Given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0
26.4 Net Refund Payable (Refund + Interest)		0

Annexure I

Adjustment in sale	(Rupees)			
	Increase		Decrease	
	As per Returns	As per Assessment	As per Returns	As per Assessment
27. sub-section (1) of section 8				
27.1 Sub-clause (a) (sale cancelled)			0	
27.2 Sub-clause (b) (alteration in consideration of sale)	0		0	

27.3 Sub-clause (c) (goods returned)			394183	
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)	0		0	
Total:	0		394183	
29. Net of sale	0		394183	

Annexure II		(Rupees)			
Adjustment in purchase	Increase		Decrease		
	As per Returns	As per Assessment	As per Returns	As per Assessment	
30. on account of credit note/debit note	0		97750		
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2.			0		
Total:	0		97750		
32. Net of purchase	0		97750		

Annexure III		(Rupees)			
Reduction	Sales		Purchases		
	As per Returns	As per Assessment	As per Returns	As per Assessment	
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act.(By way of transfer of documents of title)	0		0		
34. In the course of export/import out of country	0		928282		
35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act	0		0		
36. In the course of Interstate trade and commerce other than branch transfer or consignment	137657163		79475595		
37. Total	137657163		80403877		

REMARKS

At the end of assessment, an amount of Rs.146749/- remains due for which demand notice be prepared and served onto the dealer alongwith this assessment order.

Signature :

Date :

Place :

Seal :

ક્રમાંક: નાકશ્રી/વિવાદ/કે-૧૪૧/૧૬-૧૭/વિવાદ આદેશ/૧૭-૧૮/જા. નં- ૩૨૭૦/૧૧
૩૧-૩-૧૮

નાયબ રાજ્યવેરા કમિશનરની કચેરી,
વિવાદ-૮, ત્રીજો માળ, વાણિજ્યિકવેરા ભવન,
દયાળજી બાગ સામે, નાનપુરા, સુરત
તા:૩૧/૦૩/૨૦૧૮

પ્રતિ,
મે.ઓરેન કિચન અપ્લાયાન્સીસ પ્રા.લી.
પ્લોટ નં-૨૭૮/૧ અને ૨૭૮/૨,
જી.આઇ.ડી.સી ઉમરગામ

વિષય:- વિવાદ આદેશ બાબત..
નોંધણી નંબર:-૨૪૭૫૦૫૦૨૫૨૯
આકારણી વર્ષ:- ૨૦૧૧-૨૦૧૨

ઉપરોક્ત સમયની આકારણી આદેશ વિરુદ્ધ તમોએ કરેલ વિવાદ
અરજી બાબતે તા. ૩૧-૩-૧૮ ના રોજ પસાર કરવામાં આવેલ વિવાદ આદેશની નકલ મોકલવામાં
આવેલ છે. આ આદેશ સામે આપને અસંતોષ હોય તો આપ બીજી અપીલ નામદાર વાણિજ્યિકવેરા
પંચ, ગુજરાત રાજ્ય, અમદાવાદને આદેશ મળ્યા તારીખથી ૬૦ દિવસની અંદર કરી શકો છો.

બિડાણ:- વિવાદ આદેશ

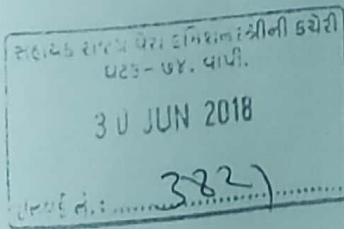
નાયબ રાજ્યવેરા કમિશનર
વિવાદ - ૮, સુરત.

નકલ રવાના:-

(૧) સહાયક રાજ્યવેરા કમિશનર, ઘટક-૨, વાપી

નાયબ રાજ્યવેરા કમિશનર
વિવાદ - ૮, સુરત

બિડાણ:- (૧) વિવાદ આદેશ





નાયબ રાજ્યવેરા કમિશનરની કચેરી

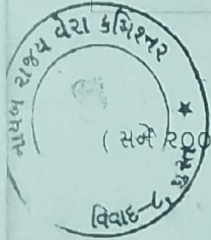
વિવાદ-૮, ૩ જો માળ,

વેચણવેરા લવન,

દયાળજી બાગની સામે, નાનપુરા, સુરત

તા. ૩૧-૩-૧૮

વંચાણમાં લીધી	:-	મે. ઓરેન કિચન અપ્લાયન્સીસ પ્રા.લી. પ્લોટ નં. ૨૭૮/૧ અને ૨૭૮/૨ જી.આઇ.ડી.સી.ઉમરગામ કે જેઓ નો.નં. ૨૪૭૫૦૫૦૨૫૨૯ ધરાવે છે. તેમણે તા. ૧૦/૧૧/૨૦૧૬ ના રોજ કરેલ વિવાદ અરજી.
વંચાણે લીધું	:-	૧. સવાવેક, ધટક-૨, વાપી સને ૦૧/૦૪/૨૦૧૧ થી ૩૧/૦૩/૨૦૧૨ના વર્ષ માટે તા. ૩૧/૦૩/૨૦૧૬ના રોજ કલમ - ૯(૨) હેઠળ પસાર કરેલ આદેશ તેમજ તેને લગતી કાર્યવાહીનું દફતર
સાંભળ્યા	:-	શ્રી રાજેશભાઈ દેસાઈ વાણિજ્યિકવેરા સલાહકાર
ક્રમાંક	:-	નિપગ કે/૧૪૧/વિ-૮/૧૬-૧૭/૧૭-૧૮/જા. <u>૩૨૬૬</u> <u>૩૧-૩-૧૮</u>



આદેશ

(સને ૨૦૦૩ ના ગુજરાત મુલ્યવર્ધિત વેરા અધિનિયમની કલમ ૭૩ તથા સને ૧૯૫૬ ના કેન્દ્રીય વેચણવેરા અધિનિયમની કલમ-૯(૨) સાંથે વાંચતાં.)

(૧) આ વિવાદ અરજી મે. ઓરેન કિચન અપ્લાયન્સીસ પ્રા.લી. પ્લોટ નં. ૨૭૮/૧ અને ૨૭૮/૨ જી.આઇ.ડી.સી.ઉમરગામ સને ૦૧/૦૪/૨૦૧૧ થી ૩૧/૦૩/૨૦૧૨ ના સમય માટે તા. ૩૧/૦૩/૨૦૧૬ના રોજ કલમ - ૯(૨) હેઠળ પસાર કરેલ આકારણી આદેશ વિરુદ્ધ કરવામાં આવેલ છે.

(૨) વિવાદ અરજી સમયસર અત્રેની કચેરીમાં દાખલ કરેલ છે.

(૩) વિવાદીના કેસમાં સવાવેક, ધટક-૨, વાપી ધ્વારા તા. ૩૧/૦૩/૨૦૧૬ ના રોજ કેન્દ્રીય વેચણ વેરા અધિ. ૧૯૫૬ ની કલમ - ૯(૨) સને ૦૧/૦૪/૨૦૧૧ થી ૩૧/૦૩/૨૦૧૨ ના સમયની આકારણી અંગે આદેશ પસાર કરી નીચે મુજબ માંગણું ઉપસ્થિત કરવામાં આવેલ છે.

વેરો	રૂ. ૧,૮૭,૧૫,૮૮૧/-
વ્યાજ	રૂ ૭૯,૨૮,૬૯૨/-

દંડ	રૂ. ૧૦,૪૪,૫૭૯/-
કુલ	રૂ. ૨,૭૬,૮૯,૧૫૨/-
વેટ એડજસ્ટ	રૂ. ૨૩,૪૩,૪૫૮/-
ભરેલ રકમ	રૂ. ૬૩,૫૧,૩૧૨/-
બાકી માંગણું	રૂ. ૧,૮૯,૯૪,૩૮૨

ઉપરોક્ત આદેશથી નારાજ થઇ વિવાદીએ તા. ૧૦/૧૧/૨૦૧૬ નાં રોજ વિવાદ અરજી કરેલ છે. જે સમયસર છે. પ્રાથમિક ભરણાના રૂ. ૯૦૦.૦૦૦/- ભરેલ હોય નિયમીત સુનાવણી માટે દાખલ કરવામાં આવેલ છે.

(૪) વિવાદીની રજુઆત નીચે મુજબ છે.

૧. વિવાદ અરજી વિના ભારણે દાખલ કરવી.

૨. આકારેલ વ્યાજ અને દંડ દૂર કરવો.

૩. આકારણી તબક્કે રજુ ના કરી શકેલ ધારાકીય ફોર્મ વિવાદ તબક્કે રજુ કરવા વિનંતી કરેલ છે.

(૫) વિવાદીના આકારણી આદેશનો અભ્યાસ કરતાં, આંતર રાજ્ય વેચાણોની હેરફેર રૂ. ૧૭.૦૬.૫૨.૩૪૨/- નક્કી કરવામાં આવેલ છે. જે પૈકી રૂ. ૫૨૯૩૮૨૪૧/-ના 'C' ફોર્મ રજુ થતા ૨% લેખે રૂ. ૧૦૫૮૭૬૫/- આકારેલ છે. બાકીના 'C' ફોર્મ તથા વ્રાય ટ્રાન્સફરના 'F' ફોર્મ રજુ ન થતાં પુરા દરે વેરો આકારી ઉપર મુજબ માંગણું ઉપસ્થિત કરવામાં આવેલ છે.

(૬) વિવાદીએ વિવાદ તબક્કે રૂ. ૩૪.૦૫.૦૦૧/- ના 'C' ફોર્મ રજુ કરે છે. જે ચકાસી માન્ય રાખવા ઠરાવેલ છે. બીજા કોઇ ધારાકીય ફોર્મ રજુ કરી શકતા નહોય વિવાદી વિવાદ અરજીનો નિકાલ કરવા વિનંતી કરતાં હોઇ નીચેની ગણતરીએ વિવાદ અરજીનો નિકાલ કરેલ છે.

ભાગવાર આંકડા નીચે મુજબ છે.

આકારણી મુજબ		ભાગ-૧	વિવાદ તબક્કે	
		યથાવત		
		ભાગ-૨		
વેચાણ	વેરો		વેચાણ	વેરો
૫૨૯૩૮૨૪૧	૧૦૫૮૭૬૫	૨% C રજુ	૫૬૩૪૩૨૪૨	૧૧૨૬૮૬૫
૨૮૦૭૪૮૩૩	૪૨૧૧૨૨૫	૧૫% C નથી	૨૪૬૬૯૮૩૨	૧૨૩૩૪૯૨
૪૨૦૪૨૮૧૧	૬૩૦૬૪૨૨	૧૫% F નથી	૪૨૦૪૨૮૧૧	૬૩૦૬૪૨૨
૪૭૫૯૬૪૫૭	૭૧૩૮૪૬૯	૧૫% C વગર	૪૭૫૯૬૪૫૭	૭૧૩૮૪૬૯

૧૭૦૬૫૨૩૪૨	૧૮૭૧૫૮૮૧	કુલ	૧૭૦૬૫૨૩૪૨	૧૫૮૦૬૨૪૮
		ભાગ-૩		
		ચથાવત		
		ભાગ-૪		
૧૮૭૧૫૮૮૧		ભરવાપાત્ર વેરો		૧૫૮૦૬૨૪૮
૨૩૪૩૪૫૮		બાદ: વેરાશાખ એડજસ્ટ		૨૩૪૩૪૫૮
૧૬૩૭૨૪૨૩		ભરવાપાત્ર વેરો		૧૩૪૬૨૭૯૦
૪૨૪૬૭૮		લેટ પેમેન્ટ વ્યાજ		૪૨૪૬૭૮
૧૬૭૮૭૧૦૧		કુલ		૧૩૮૮૭૪૬૮
૬૩૫૧૩૧૨		પત્રક સાથે ભરેલ		૬૩૫૧૩૧૨
૧૦૪૪૫૭૮૯		નેટ ભરવાપાત્ર વેરો		૭૫.૩૬.૧૫૬
૭૫૦૪૦૧૪		વ્યાજ		૮૧.૩૯.૦૪૮
૧૦૪૪૫૭૮		ઈંડ		૭.૫૩.૬૧૬
૧.૮૯.૯૪.૩૮૨		કુલ ભરવાપાત્ર		૧.૬૪.૨૮.૮૨૦
૦		વિવાદ તબક્કે ભરેલ		૯.૦૦.૦૦૦
૧.૮૯.૯૪.૩૮૨		બાકી માંગણી		૧.૫૫.૨૮.૮૨૦

વિવાદને અંતે રાહત રૂ. ૨૫.૬૫.૫૬૨/-

વિવાદીએ વિવાદ તબક્કે રૂ. ૯.૦૦.૦૦૦/- ભરેલ છે તેની ખરાઈ તથા આ ભરેલ રકમ અન્ય કોઈ રીતે મજરે લીધેલ નથીને તેની ચકાસણી તથા ખાત્રી કરી બાકી માંગણાની વસુલાતની નિયમ મુજબ કાર્યવાહી કરવા ઠરાવુ છું.

પરીણામે વિવાદ :અંશત: મંજુર.



ખરી નકલ

નાયબ રાજ્ય વેરા કમિશનર
વિવાદ-૮, સુરત.

—સહી—

(એમ.ડી.દેસાઈ)

નાયબ રાજ્ય વેરા કમિશનર
વિવાદ-૮ સુરત

[FORM VIII(B)]

[See Rule 9a of the central Sales Tax (Gujarat) Rules, 1970]

FINAL NOTICE OF ASSESSMENT UNDER THE CENTRAL SALES TAX ACT, 1956

To,

OREN KITCHEN APPLIANCE PRIVATE LIMITED

OF PLOT NO 278/1 AND 278/2, GIDC

UMBERGAON, UMBERGAON, UMBERGAON, VALSAD-396170

RC No. 24750502529

*In Continuation of the notice in form 6B served on you on the 15TH day of APRIL 2015

- 1 * With reference to your petition/appeal/revision, dated the - day of - 20- before Assistant Commissioner of sales Tax/Additional Commissioner of Sales Tax/Commissioner of Sales Tax/Sales Tribunal.

(i) The amount of tax payable by you for the Period from 01/04/2012 to 31/03/2013 has been finally assessed at Rs. 15508767 as shown in the table below:

(ii) The Penalty payable by you u/s - of the Gujarat Value Added Tax Gujarat Value Added Tax Act default in paying tax upto the - has been determined at Rs. -

(iii) A Penalty of Rs. - has also been imposed on you under subsection - of section - of the - Act read with [Section 9(2) of the Central Sales Tax Act, 1956.

(iv) A Penalty of Rs. - has also been levied on you under section 10A of the Central Sales Tax Act, 1956.

(v) Total amount of tax and Penalty is Rs. 17306053

- 2 The total amount of tax paid by you already is Rs. 5231819 in words - only that is Rs. - in excess of the due.

A refund order is enclosed. You should apply to - for the refund of this sum.

- 3 You are hereby directed to pay the sum of Rs. 17160185 (Rupees -) into the government treasury at VAPI on or before 28/04/2017 (date) or within 35 days of the date of service of this notice whichever is later and to produce the receipt in proof of payment before the undersigned not later than 5 days from the date of payment as aforesaid, failing which the said sum together with further penalty as specified in para 3 below will be recovered from you as an arrear of land revenue.

- 4 If you do not pay the amount, the tax shown as due on or before the date specified above you will be liable under [sub section (5) of Section 45 of the Gujarat Sales Tax Act, 1969] read with [Section 9(2)] of the Central Sales Tax Act, 1956, to pay a penalty at the rates specified therein for the period commencing from the date of the assessment order/the order in appeal/revision against an order of assessment or appeal during which the said amount remains unpaid.

- 5 Any appeal against the assessment/first appeal order must be presented to the D C APPEAL SURAT , [under Section 65 of the Gujarat Sales Tax Act, 1969 in the manner prescribed by the Gujarat Sales Tax Rules, 1970] read with section 9(2) of the Central Sales Tax Act, 1956 within 60 days from the passing of the order of the assessment/first appeal. The order of assessment/first appeal was passed on the 28TH MARCH 2017



13/4/17
Commercial Tax Officer.(6)
Unit-74, VAPI.

FORM-VII(B)

[See Rule 9A]

Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	OREN KITCHEN APPLIANCE PRIVATE LIMITED
RC No. :	24750502529
Address :	PLOT NO 278/1 AND 278/2, OREN KITCHEN APPLIANCE PRIVATE LIMITED, UMARGAM, UMBERGAON, VALSAD-396170
Assessment Year :	2016-2017
Period of assessment :	01/04/2012 - 31/03/2013
Date of service of notice in form :	28/03/2017

PART I

Description	(Rupees)	
	As per Return	As per Assessment
01. Gross Turnover Of Sales		187170170
Deduct:		
I. Turnover of Sales within the State		12480896
II. Turnover of Sales of goods outside the State		0
III. Sales of goods in the course of export out of or import into India		0
IV. Turnover of Inter-State Sales of goods covered by Schedule-1 or fully Tax exempted u/s 5(2) of Gujarat VAT Act, 2003		0
V. Turnover of Inter-State on which tax is not leviable under section 9(1)		0
VI. Sales to Special Economic Zone under section 8(6)		0
Balance: Inter-State sales on which tax is leviable in Gujarat State		174689274
Deduct:		
I. Cost of Freight, Delivery or installation, if separately charged		0
II. Value of goods returned within six months under section 8A(1)(b)		0
III. Turnover of Inter-State sales on which no tax is payable		0
IV. Turnover of Inter-State sales under section 6(2)		0
V. Turnover of sales made under section 6(3)		0
VI. Sales of Special Economic Zone under section 8(6)		0
03. Total taxable Inter-State sales		174689274
Deduct: Deduction under section 8A (1)(a)		0
04. Net taxable Inter-State Sales		174689274

PART II

Calculation of Central Sales Tax

Sales Taxable under Section 8(1)

As per Return			
Sr. No.	Tax Rate	Sales Turnover	Tax
		0	0
Total			

As per Assessment			
Sr. No.	Tax Rate	Sales Turnover	Tax
1	2	64859295	1297186
Total		64859295	1297186

Sales Taxable under section 8(2)/8(2A)

As per Return			
Sr. No.	Tax Rate	Sales Turnover	Tax
		0	0
Total			

As per Assessment			
Sr. No.	Tax Rate	Sales Turnover	Tax
1	5	22629155	1131458
2	15	48817255	7322588
3	15	36138213	5420732
4	15	2245356	336803
Total		109829979	14211581

PART III

Description	(Rupees)	
	As per Return	As per Assessment
05. Value of goods transferred under section 6A(1)		0

06. Amount of Forms for the period

As per Return			
Sr. No.	Form Type	Total Form used	Value of goods

As per Assessment			
Sr. No.	Form Type	Total Form used	Value of goods

07. Total Amount payable as

Description	(Rupees)	
	As per Return	As per Assessment
I. C.S.T.		
II. Interest		15508767
III. Penalty		6870684
IV. Total		1797286
Less: Amount of tax Credit adjusted against local purchases		24176737
08. Total Amount Payable		1784733

9. Net tax payable		
10. Net tax paid		22392004
11. Net Outstanding Demand		5231819
12. Interest on Refund		17160185
13. Net Outstanding Refund (Refund + Interest)		0
		0

12. Challan

As per Return

Sr. No.	Challan No.	Date of Submission	Date of Payment	Amount of Payment
Total				0

As per Assessment

Sr. No.	Challan No.	Date of Submission	Date of Payment	Amount of Payment
Total				0

15. Calculation of deferment benefits (To be filled in by a dealer to whom deferments benefits have been granted)

Description	As per Return	As per Assessment
I. Eligibility Certificate No.		0
II. Eligibility Certificate Date of issue		
III. Exemption Certificate No.		0
IV. Exemption Certificate Date of issue		
V. Period of validity of the certificate From		
VI. Period of validity of the certificate To		
VII. Total ceiling, if any, Subject to which tax benefits are granted		0
16. Status of deferment		
I. Opening balance of ceiling at the beginning of the period for which the return is filed		0
II. Less: Total tax deferred for the period covered by this return		0
III. Closing balance of ceiling at end of the period for which return is filed		0

REMARKS

AS PER ATTACHED SHEET

Signature :

Date :

Place :

Seal :

FORM-304

[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]
Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	OREN KITCHEN APPLIANCE PRIVATE LIMITED
RC No. :	24250502529
Address :	PLOT NO 278/1 AND 278/2,GIDC UMBERGAON,UMBERGAON,VALSAD-396170
Assessment Year :	2016-2017
Period of assessment :	01/04/2012 - 31/03/2013
Date of service of notice in form :	28/03/2017

PART I

Description	Turnover of Sales and Purchases (Rupees)			
	Sales		Purchases	
	As per Returns	As per Assessment	As per Returns	As per Assessment
01. Total turnover	195072031	187170170	106938233	103669097
04.1 Exempted from tax under section 5(1)	0	0	317061	0
04.2 Exempted from tax under section 5(2)	0	0	98815	177974
04.3 Branch transfer or consignment to and from outside the State		0		0
(a) of the goods manufactured	108780	2245356		
(b) other than (a) above	2159166	0	0	0
04.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)			104062	224471
04.5 Reduction as per Item 37 of annexure-III	180177164	172443918	52495116	52858426
04.6 Charges towards labour,service and other charges referred to in sub-clause (c) of clause (30) of section 2	0	1249856		
Total of (02.1) to (02.6)	182445110	175939130	53015054	53260871
03. Net Taxable Turnover (01-02)	12626921	11231040	53923179	50408226

PART II

Output Tax

As per Returns

Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
12.5	Not Available	99998	8304863	1038108	207622	9550593
4	Not Available	99998	40222	1609	402	42233
4	Not Available	99998	2929837	117193	29298	3076328
Total			11274922	1156910	237322	12669154
04.1 Total Output Tax						1392221

04.2 Total Tax Payable on Purchase of taxable goods under section 9	2011
Tax Liability(04.1+04.2)	1394232

As per Assessment

Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	Others	99999	2939860	117594	29399	3086853
12.5	Others	99999	8291180	1036398	207280	9534858
Total			11231040	1153992	236679	12621711
04.1 Total Output Tax						1390671
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						1390671

PART III

Input tax

Description	Value of goods (Rupees)	
	As per Returns	As per Assessment
Purchase of capital goods from registered dealers	215014	0
Purchases of taxable goods other than capital goods from registered dealers	53708165	44831483
Purchases of taxable goods from a person other than registered dealer	40222	0
Total	53963401	44831483

CALCULATION OF INPUT TAX - For Returns

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
	Not Available	99998	51355409	2054216	513554
Total(Col.5+Col.6)					2567770
Tax Payable on Purchase of taxable goods under section 9					2011
Tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act,2001 (Guj.22 of 2001)					0
08. Total(Input Tax Credit)					2569781

CALCULATION OF INPUT TAX - For Assessment

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	Others	99999	11479785	459191	114798
12.5	Others	99999	33351698	4168962	833792
Total(Col.5+Col.6)					5576743
Tax Payable on Purchase of taxable goods under section 9					0
Tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act,2001 (Guj.22 of 2001)					0
08. Total(Input Tax Credit)					5576743

PART IV

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ax Department Gujarat

Tax credit Description	Admissible tax credit (Rupees)	
	As per Returns	As per Assessment
	0	0
09. Tax credit brought forward from previous tax period	2569781	5576743
10. Tax credit as per 08	2569781	5576743
Total (09 + 10)	0	845
Adjustment of tax on purchase as per Annexure II	2569781	5575898
11. Gross tax credit		
12. Reduction in tax credit		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)	0	0
14.2 Under section 11(3)(b)(ii) (of the goods manufactured) (as per illustration given in the instructions)	25696	20399
12.3 Under section 11(3)(b)(ii) (of fuels used for manufacture of goods)	0	0
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))	0	0
12.5 Other reason	626883	2380096
Total: [12.1 + 12.2 + 12.3 + 12.4 + 12.5]	652579	2400495
13. Net tax credit admissible (11 - 12)	1917202	3175403

PART V

Net tax Payable

Description	(Rupees)	
	As per Returns	As per Assessment
14. The amount of tax payable as per 04.1	1392221	1390670
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2	2011	0
16. Total tax	1394232	1390670
17. LESS:		
17.1 Adjustment of tax on sale as per Annexure I	0	0
17.2 Remission under section 41	0	0
17.3 Credit u/s 57B(9) of the amount of tax deducted at source (enclose Form-703)	0	0
17.4 Adjustment of the amount deposited under section 22	0	0
17. Net tax credit as per 13	1917202	3175403
Total	1917202	3175403
18. Net tax payable (16-17)	0	0
19. Excess amount of tax credit (18-17)	522970	1784733
20. Amount of tax credit adjusted against CST	270672	1784733
21. Excess Amount of tax credit claimed as refund	0	0
22. Amount of tax credit carried forward to the next tax period [19-(20+21)]	252298	0

PART VI

Payment of Tax

Description	(Rupees)	
	As per Returns	As per Assessment
23 Amount payable		
23.1 Amount of tax payable as per 19	0	0
23.2 Amount of interest	0	0
23.2 Amount of penalty	0	0
Total	0	0
24 Amount paid	0	0
25 Amount outstanding	0	0
26 Excess Amount	0	0
26.1 Refund already Given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0
26.4 Net Refund Payable (Refund + Interest)		0

Annexure I	(Rupees)			
	Increase		Decrease	
	As per Returns	As per Assessment	As per Returns	As per Assessment
27. sub-section (1) of section 8		0		0
27.1 Sub-clause (a) (sale cancelled)			0	0
27.2 Sub-clause (b) (alteration in consideration of sale)	0	0	0	0
27.3 Sub-clause (c) (goods returned)			0	0
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)	0	0	0	0
Total	0	0	0	0
29. Net of sale				

Annexure II	(Rupees)			
	Increase		Decrease	
	As per Returns	As per Assessment	As per Returns	As per Assessment
30. on account of credit note/debit note	0	0	0	6477
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2.	0	0	0	6477
Total:	0	0	0	6477
32. Net of purchase				

Annexure III	(Rupees)			
	Sales		Purchases	
	As per Returns	As per Assessment	As per Returns	As per Assessment
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)	0	0	0	0
34. In the course of export/import out of country	0	0	0	12024348

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Central Tax Department Gujarat

35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act	0	0	0	0
36. In the course of interstate trade and commerce other than branch transfer or consignment	180177164	172443918	52495116	40834078
37. Total	180177164	172443918	52495116	52858426

REMARKS
AS PER ATTACHED SHEET

Signature :

Date :

Place :

Seal :

[FORM VIII(B)]

[See Rule 9a of the central Sales Tax (Gujarat) Rules, 1970]

FINAL NOTICE OF ASSESSMENT UNDER THE CENTRAL SALES TAX ACT, 1956



OREN KITCHEN APPLIANCE PRIVATE LIMITED
OF PLOT NO 278/1 AND 278/2, GIDC
UMBERGAON, UMBERGAON, UMBERGAON, VALSAD-396170
RC No. 24750502529

*In Continuation of the notice in form 6B served on you on the - day of - 20-

* With reference to your petition/appeal/revision, dated the - day of - 20- before Assistant Commissioner of sales Tax/Additional Commissioner of Sales Tax/Commissioner of Sales Tax/Sales Tribunal.

The amount of tax payable by you for the Period from 01/04/2013 to 31/03/2014 has been finally assessed at Rs.

(i) 11220808 as shown in the table below:

The Penalty payable by you u/s - of the Gujarat Value Added Tax Gujarat Value Added Tax Act default in paying tax (ii) upto the - has been determined at Rs. -

A Penalty of Rs. - has also been imposed on you under subsection - of section - of the - Act read with [Section 9(2) of (iii) the Central Sales Tax Act, 1956.

A Penalty of Rs. - has also been levied on you under section 10A of the Central Sales Tax Act, 1956.

(v) Total amount of tax and Penalty is Rs. 12420429

The total amount of tax paid by you already is Rs. 4994819 in words - only that is Rs. - in excess of the due.

* A refund order is enclosed. You should apply to - for the refund of this sum.

3 You are hereby directed to pay the sum of Rs. 11516368 (Rupees One caror Fifteen lac) into the government treasury at Vapi on or before 30/04/2018 (date) or within 35 days of the date of service of this notice whichever is later and to produce the receipt in proof of payment before the undersigned not later than 5 days from the date of payment as aforesaid, failing which the said sum together with further penalty as specified in para 3 below will be recovered from you as an arrear of land revenue.

4 If you do not pay the amount, the tax shown as due on or before the date specified above you will be liable under [sub section (5) of Section 45 of the Gujarat Sales Tax Act, 1969] read with [Section 9(2)] of the Central Sales Tax Act, 1956 to pay a penalty at the rates specified therein for the period commencing from the date of the assessment order/the order in appeal/revision against an order of assessment or appeal during which the said amount remains unpaid.

5 Any appeal against the assessment/first appeal order must be presented to the Dc Appeal 8 Surat , [under Section 65 of the Gujarat Sales Tax Act, 1969 in the manner prescribed by the Gujarat Sales Tax Rules, 1970] read with section 9(2) of the Central Sales Tax Act, 1956 within 60 days from the passing of the order of the assessment/first appeal. The order of

assessment/first appeal was passed on the 27 03 2018

Seal :

Place : VAPI

Date : 27/03/2018



Signature :

Designation : Assistant Commissioner of State Tax (2)
Unit-7A, VAPI.

* Strike out whichever is not required



FORM-VII(B)

[See Rule 9A]

Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

O.W.No. 35221/22

Name of the Dealer :	OREN KITCHEN APPLIANCE PRIVATE LIMITED
RC No. :	24750502529
Address :	PLOT NO 278/1 AND 278/2, OREN KITCHEN APPLIANCE PRIVATE LIMITED, UMARGAM, UMBERGAON, VALSAD-396170
Assessment Year :	2017-2018
Period of assessment :	01/04/2013 - 31/03/2014
Date of service of notice in form :	27/03/2018

PART I

Payment Particulars:	(Rupees)	
	As per Return	As per Assessment
01. Gross Turnover Of Sales		165490888
Deduct :		
I. Turnover of Sales within the State		20862859
II. Turnover of Sales of goods outside the State		0
III. Sales of goods in the course of export out of or import into India		0
IV. Turnover of Inter-State Sales of goods covered by Schedule-1 or fully Tax exempted u/s 5(2) of Gujarat VAT Act, 2003		0
V. Turnover of Inter-State on which tax is not leviable under section 9(1)		0
VI. Sales to Special Economic Zone under section 8(6)		0
02. Balance: Inter-State sales on which tax is leviable in Gujarat State		144628029
Deduct :		
I. Cost of Freight, Delivery or installation, if separately charged		0
II. Value of goods returned within six months under section 8A(1)(b)		0
III. Turnover of Inter-State sales on which no tax is payable		0
IV. Turnover of Inter-State sales under section 6(2)		0
V. Turnover of sales made under section 6(3)		0
VI. Sales of Special Economic Zone under section 8(6)		0
03. Total taxable Inter-State sales		144628029
Deduct : Deduction under section 8A (1)(a)		7930033

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Commercial Tax Gujarat

136697996

04. Net taxable Inter-State Sales

PART II

Calculation of Central Sales Tax

01. Sales Taxable under Section 8(1)

As per Return

Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

As per Assessment

Sr No.	Tax Rate	Sales Turnover	Tax
1	2	54624397	1092488
2	15	25192491	3778874
3	5	21827198	1091360
4	15	34948609	5242291
5	15	105301	15795
Total		136697996	11220808

02. Sales Taxable under section 8(2)/8(2A)

As per Return

Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

As per Assessment

Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

PART III

Adjustment In Sales

	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
I. Sale cancelled				
II. Alteration in consideration of sale				0
III. Goods Returned		0		0
IV. Total of Adjustment				0
V. Net of sale		0		0

V. Adjustment in tax on sale		0		0
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PART IV

Description	(Rupees)	
	As per Return	As per Assessment
05. Value of goods transferred under section 6A(1)		

06. Amount of Forms for the period

As per Return			
Sr No.	Form Type	Total Form used	Value of goods

As per Assessment			
Sr No.	Form Type	Total Form used	Value of goods

07. Total Amount payable as

Description	(Rupees)	
	As per Return	As per Assessment
I. C.S.T.		11220808
II. Interest		5008657
III. Penalty		1199621
IV. Total		17429086
08. Less		
I. Adjustment of tax on sale as per annexure(+/-)		0
II. Remission under section 9(2) read with sub-rule of rule 18B of Gujarat Value Added Tax Rules,2006		0
III. Excess amount of tax credit remained unadjusted under Gujarat Value Added Tax Act,2003		917899
IV. Less Total		917899
09. Net tax payable		16511187
10. Net tax paid		4994819
11. Net Outstanding Demand		11516368
12. Interest on Refund		0
13. Net Outstanding Refund (Refund + Interest)		0

14. Challan

As per Return				
Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment

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Total	0
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As per Assessment				
Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment
Total				0

15. Calculation of deferment benefits (To be filled in by a dealer to whom deferments benefits have been granted)		
Description	As per Return	As per Assessment
I. Eligibility Certificate No.		
II. Eligibility Certificate Date of issue		
III. Exemption Certificate No.		
IV. Exemption Certificate Date of issue		
V. Period of validity of the certificate From		
VI. Period of validity of the certificate To		
VII. Total ceiling, if any, Subject to which tax benefits are granted		
16. Status of deferment		
I. Opening balance of ceiling at the beginning of the period for which the return is filed		
II. Less: Total tax deferred for the period covered by this return		
III. Closing balance of ceiling at end of the period for which return is filed		

Remarks

AS PER ATTACHED SHEET

Signature :

Date :

[Signature]
 Assistant Commissioner of State Tax (2)
 Unit-74, VAPI.

Place :

Seal :



Form 305

(See Rule 27)

Notice For Amount Assessed

EN KITCHEN APPLIANCE PRIVATE LIMITED PLOT NO 278/1 AND
2. UMARGAM, UMBERGAON, VALSAD-396170

Office Address :

Ghatak 74 (VAPI),
NAGARSHETH CHAMBERS,
OPP GUNJAN CINEMA,
GIDC, VAPI,
Phone No : 0260-2427240
E-mail Id : ac075-ct@gujarat.gov.in

Registration Certificate No. 24250502529

Dated 16/06/2010

Imp sum Permit No. ----

Dated ----

The Dealer/ person has not paid tax/ Interest/ Penalty due from him as per order passed under section or the order passed in
Second Appeal/Revision application, under sub-section 2 of section 34 of the Act is as under.

Date of Order : 27/03/2018 Period From : 01/04/2013 To : 31/03/2014

Details	Payable Tax Amount Rs	Amount Paid Rs	Balance Due Rs
1. Assessed Tax	0.0	0.0	0.00
2. Interest U/s	0.0	0.0	0.00
3. Penalty U/s	24000.0	0.0	24000.00
Total	24000.00	0.00	24000.00

Net Amount payable.

Rs. 0
Rs. 24000
Dated
TWENTY-FOUR THOUSAND RUPEE ONLY

- The sum of Rs. 24000 shall be paid into the Government Treasury at Vapi within 30 days from the service of this notice.
- The receipted challan shall be produced before me within 30 days.
- Interest at the rate of 18% per annum shall be charged on late payment of dues.
- An Appeal may be filed within 60 days from the date of receipt of the Order to Dc Appeal 8 Surat (Write the name of authority)

Seal :

Signature :

Place : Ghatak 74 (VAPI)

PN

Date : 27/03/2018



Designation *ACST*
Assistant Commissioner of State Tax (2)
Unit-74, VAPI.



O.W. No. 35221/22

FORM-304

[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]

Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	OREN KITCHEN APPLIANCE PRIVATE LIMITED
RC No. :	24250502529
Address :	PLOT NO 278/1 AND 278/2,GIDC UMBERGAON,UMBERGAON,VALSAD-396170
Assessment Year :	2017-2018
Period of assessment :	01/04/2013 - 31/03/2014
Date of service of notice in form :	27/03/2018

PART I

Turnover of sales and purchases

(Rupees)

Description	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
01. Total turnover	165490888	165490888	83761980	83761980
02.1 Exempted from tax under section 5(1)	0	0	0	0
02.2 Exempted from tax under section 5(2)	0	0	243221	243221
02.3 Branch transfer or consignment to and from outside the state		0		0
(a) of the goods manufactured	84216	84216		
(b) other than (a) above	21085	21085	0	0
02.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)			44884	44884
02.5 Reduction as per item 37 of annexure-III	144552728	144552728	39451415	39451415
02.6 Charges towards labour,service and other charges referred to in sub-clause (c) of clause (30) of section 2	10396676	0		
Total of (02.1) to (02.6)	155054705	144628029	39739520	39739520
03. Net Taxable Turnover (01-02)	10436183	20862859	44022460	44022460

PART II

Output Tax

As per Return

Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
-------------	----------------	----------------	------------------------	-------------	----------------	------------------------------

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Commercial Tax Gujarat

12.5	Not Available	99998	7410568	926321	185264	8522153
4	Not Available	99998	1822886	72915	18229	1914030
			9233454	999236	203493	10436183
TOTAL						1202729
04.1 Total Output Tax						0
04.2 Total Tax Payable on Purchase of taxable goods under section 9						1202729
Tax Liability(04.1+04.2)						

As per Assessment						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	Others	99999	1822886	72915	18229	1914030
12.5	Others	99999	7410568	926321	185264	8522153
12.5	Others	99999	10396676	1299585	259917	11956177
			19630130	2298821	463410	22392360
TOTAL						2762231
04.1 Total Output Tax						0
04.2 Total Tax Payable on Purchase of taxable goods under section 9						2762231
Tax Liability(04.1+04.2)						

PART III

Input tax	Value of goods (Rupees)	
	Description	As per Return
05. Purchase of capital goods from registered dealers	737223	737223
06. Purchases of taxable goods other than capital goods from registered dealers	43285237	43285237
07. Purchases of taxable goods from a person other than registered dealer	0	0
Total	44022460	44022460

Calculation of Input Tax - As per Return

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	Not Available	99998			
12.5	Not Available	99998	14353497	574144	143534
15	Not Available	99998	25089540	3136193	627239
Total(Col.5+Col.6)			83670	12551	2092
Total Tax Payable on Purchase of taxable goods under section 9					4495753
					0

Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act, 2001 (Guj. 22 of 2001)

Total (Input Tax Credit) 0

4495753

Calculation of Input Tax - As per Assessment

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	Others	99999	13651383	546055	136514
4	Others	99999	702114	28085	7021
12.5	Others	99999	25089540	3136193	627239
15	Others	99999	83670	12551	2092

Total (Col.5+Col.6) 4495753

Total Tax Payable on Purchase of taxable goods under section 9 0

Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act, 2001 (Guj. 22 of 2001) 0

08. Total (Input Tax Credit) 4495753

PART IV

Tax credit

Description	Admissible tax credit (Rupees)	
	As per Return	As per Assessment
09. Tax credit brought forward from previous tax period	0	0
10. Tax credit as per 08	4495753	4495748
Total (09 + 10)	4495753	4495748
Adjustment of tax on purchase as per Annexure II	0	0
11. Gross tax credit	4495753	4495748
12. Reduction in Tax Credit		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)	86	876
12.2 Under section 11(3)(b)(ii) (of the goods manufactured) (as per illustration given in the instructions)	790	0
12.3 Under section 11(3)(b)(iii) (of fuels used for manufacture of goods)	0	0
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))	0	0
12.5 Other reason	378230	814742
Total: [12.1 + 12.2 + 12.3 + 12.4 + 12.5]	379106	815618
13. Net tax credit admissible (11 - 12)	4116647	3680130

PART V

Net tax payable	(Rupees)	
	As per Return	As per Assessment
Description		
14. The amount of tax payable as per 04.1	1202729	2462231
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2	0	0
16. Total tax	1202729	2462231
17. Less :		
17.1 Adjustment of tax on sale as per Annexure I	30295	0
17.2 Remission under section 41	0	0
17.3 Credit u/s 57B(9) of the amount of tax deducted at source(enclose Form-41)	0	0
17.4 Adjustment of the amount deposited under section 22	0	0
17.5 Net tax credit as per 13	4116647	3680130
Total	4146942	3680130
18. Net tax payable (16-17)	0	0
19. Excess amount of tax credit (18-17)	2944213	917899
20. Amount of tax credit adjusted against CST	2935214	917899
21. Excess Amount of tax credit claimed as refund	0	0
22. Amount of tax credit carried forward to the next tax period[19-(20+21)]	8999	0

PART VI

Payment of tax

Description	(Rupees)	
	As per Return	As per Assessment
23. Amount payable		
23.1 Amount of tax payable as per 19		
23.2 Amount of interest	0	0
23.3 Amount of penalty	0	0
Total	0	24000
24. Amount paid	0	24000
25. Amount outstanding	0	0
26. Excess amount payable	0	24000
26.1 Refund already given	0	0
26.2 Excess amount of refund adjusted against CST	0	0
26.3 Interest on Refund	0	0
26.4 Net Refund Payable (Refund + Interest)	0	0

Annexure I

(Rupees)

Adjustment in sale	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
7. sub-section (1) of section 8		0		0
7.1 Sub-clause (a) (sale cancelled)			0	0
7.2 Sub-clause (b) (alteration in consideration of sale)	0	0	0	0
7.3 Sub-clause (c) (goods returned)			885726	0
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)	0	0	0	0
Total :	0	0	885726	0
29. Net of sale	0	0	885726	0

Annexure II

(Rupees)

Adjustment in purchase	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
30. on account of credit note/debit note	0	0	453295	0
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2			0	0
Total :	0	0	453295	0
32. Net of purchase	0	0	453295	0

Annexure III

(Rupees)

Reduction	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)	0	0	0	0
34. In the course of export/import out of country	0	0	0	0
35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act	0	0	0	0
36. In the course of interstate trade and commerce other than branch transfer or consignment	144552728	144628029	39451415	39451415
37. Total :	144552728	144628029	39451415	39451415

Remarks

AS PER ATTACHED SHEET

3/27/2018, 4:14 PM

Signature :

Date :

[Handwritten Signature]
Assistant Commissioner of State Tax (2)
Unit-74, VAPI.

Place :

Seal :



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FORM-304

[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]

Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	OREN KITCHEN APPLIANCE PRIVATE LIMITED
RC No. :	24250502529
Address :	PLOT NO 278/1 AND 278/2,GIDC UMBERGAON,UMBERGAON,VALSAD-396170
Assessment Year :	2018-2019
Period of assessment :	01/04/2014 - 31/03/2015
Date of service of notice in form :	30/03/2019

PART I

Turnover of Sales and Purchases

(Rupees)

Description	Sales		Purchases	
	As per Returns	As per Assessment	As per Returns	As per Assessment
01. Total turnover	198112077	198112077	152978754	152978754
04.1 Exempted from tax under section 5(1)	0	0	0	0
04.2 Exempted from tax under section 5(2)	0	0	0	0
04.3 Branch transfer or consignment to and from outside the State		0		0
(a) of the goods manufactured	0	0		
(b) other than (a) above	0	0	0	0
04.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)			506885	506885
04.5 Deduction as per item 37 of annexure-III	184700475	184700475	85258382	85258382
04.6 Charges towards labour,service and other charges referred to in sub-clause (c) of clause (30) of section 2	5797684	0		
Total of (02.1) to (02.6)	190498159	184700475	85765267	85765267
03. Net Taxable Turnover (01-02)	7613918	13411602	67213487	67213487

PART II

Output Tax

As per Returns

Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
12.5	Not Available	99998	4853745	606718	121344	5581807
4	Not Available	99998	1935343	77414	19354	2032111
Total			6789088	684132	140698	7613918
04.1 Total Output Tax						824830
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						824830

https://dwh.ctdgujarat.local/dwh/frontController.do?actionCode=viewCommonNotice¬iceType=VAT304¬iceID=77799VAT304013508834

As per Assessment						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	4 %	ITM04	1953343	78134	19533	2051010
12.5	12.5 %	ITM16	4853745	606718	121344	5581807
12.5	12.5 %	ITM16	5797684	724711	144942	6667337
Total			12604772	1409563	285819	14300154
04.1 Total Output Tax						1695382
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						1695382

PART III

Input tax

Description	Value of goods (Rupees)	
	As per Returns	As per Assessment
Purchase of capital goods from registered dealers	288015	288015
Purchases of taxable goods other than capital goods from registered dealers	66925472	66925472
Purchases of taxable goods from a person other than registered dealer	0	0
Total	67213487	67213487

CALCULATION OF INPUT TAX - For Returns

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	Not Available	99998	26367672	1054707	263677
12.5	Not Available	99998	34325388	4290673	858135
15	Not Available	99998	45306	6796	1133
Total(Col.5+Col.6)					6475121
Tax Payable on Purchase of taxable goods under section 9					0
Tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act,2001 (Guj.22 of 2001)					0
08. Total(Input Tax Credit)					6475121

CALCULATION OF INPUT TAX - For Assessment

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	4 %	ITM04	26367672	1054707	263677
12.5	12.5 %	ITM16	34325388	4290674	858135
15	15 %	ITM15	45306	6796	1133
Total(Col.5+Col.6)					6475122
Tax Payable on Purchase of taxable goods under section 9					0
Tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act,2001 (Guj.22 of 2001)					0
08. Total(Input Tax Credit)					6475122

PART IV

Tax credit

Description	Admissible tax credit (Rupees)	
	As per Returns	As per Assessment
Tax credit brought forward from previous tax period	8999	0
Tax credit as per 08	6475121	6475122
Total (09 + 10)	6484120	6475122
Adjustment of tax on purchase as per Annexure II	0	0
Gross tax credit	6476267	6475122
Reduction in tax credit		
1. Under section 11(3)(b)(i) (other than 12.2 below)	0	0
2. Under section 11(3)(b)(ii) (of the goods manufactured) (as per illustration given in the instructions)	0	0
3. Under section 11(3)(b)(ii) (of fuels used for manufacture of goods)	0	0
4. Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))	0	0
5. Other reason	432688	933331
Total: [12.1 + 12.2 + 12.3 + 12.4 + 12.5]	432688	933331
3. Net tax credit admissible (11 - 12)	6043579	5541791

PART V

Net tax Payable

Description	(Rupees)	
	As per Returns	As per Assessment
4. The amount of tax payable as per 04.1	824830	1695382
5. Tax payable on the purchases of taxable goods under section 9 as per 04.2	0	0
6. Total tax	824830	1695382
LESS:		
7. Adjustment of tax on sale as per Annexure I	260	0
8. Remission under section 41	0	0
9. Credit u/s 57B(9) of the amount of tax deducted at source (enclose Form-703)	0	0
10. Adjustment of the amount deposited under section 22	6043579	5541791
7. Net tax credit as per 13	6043839	5541791
8. Net tax payable (16-17)	5219009	3846409
9. Excess amount of tax credit (18-17)	5219009	3846409
10. Amount of tax credit adjusted against CST	0	0
11. Excess Amount of tax credit claimed as refund	0	0
12. Amount of tax credit carried forward to the next tax period [19 - (20 + 21)]	0	0

PART VI

Payment of Tax

27/7/2020

(Rupees)

Description	(Rupees)	
	As per Returns	As per Assessment
23 Amount payable		
23.1 Amount of tax payable as per 19	0	0
23.2 Amount of interest	0	0
23.2 Amount of penalty	0	76700
Total	0	76700
24 Amount paid	0	2000
25 Amount outstanding	0	74700
26 Excess Amount	0	0
26.1 Refund already Given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0
26.4 Net Refund Payable (Refund + Interest)		0

Annexure I

(Rupees)

Adjustment in sale	Increase		Decrease	
	As per Returns	As per Assessment	As per Returns	As per Assessment
27. sub-section (1) of section 8		0		0
27.1 Sub-clause (a) (sale cancelled)			0	0
27.2 Sub-clause (b) (alteration in consideration of sale)	0	0	0	0
27.3 Sub-clause (c) (goods returned)			1995	1995
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)	0	0	0	0
Total:	0	0	1995	1995
29. Net of sale	0	0	1995	1995

Annexure II

(Rupees)

Adjustment in purchase	Increase		Decrease	
	As per Returns	As per Assessment	As per Returns	As per Assessment
30. on account of credit note/debit note	0	0	66923	66923
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2.			0	0
Total:	0	0	66923	66923
32. Net of purchase	0	0	66923	66923

Annexure III

(Rupees)

Reduction	Sales		Purchases	
	As per Returns	As per Assessment	As per Returns	As per Assessment
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)	0	0	0	0
34. In the course of export/import out of country	281141	281141	28439104	28439104

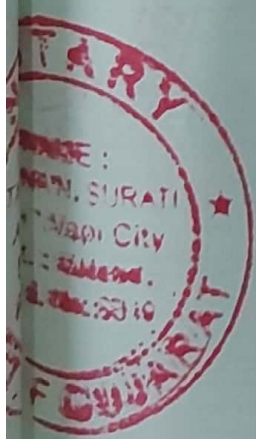
Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act	0	0	0	0
In the course of interstate trade and commerce other than branch transfer or consignment	184419334	184419334	56819278	56819278
Total	184700475	184700475	85258382	85258382

REMARKS

REMARKS : AS PER ATTACH SHEET.

Signature :
Date :

Place :
Seal :



2/7/2020

Commercial Tax Department Gujarat

FORM-VII(B)
[See Rule 9A]
Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	OREN KITCHEN APPLIANCE PRIVATE LIMITED
RC No. :	24750502529
Address :	PLOT NO 278/1 AND 278/2, OREN KITCHEN APPLIANCE PRIVATE LIMITED, UMARGAM, UMBERGAON, VALSAD-396170
Assessment Year :	2018-2019
Period of assessment :	01/04/2014 - 31/03/2015
Date of service of notice in form :	30/03/2019

PART I

Payment Particulars	(Rupees)	
	As per Return	As per Assessment
01. Gross Turnover Of Sales		198112077
Deduct:		
I. Turnover of Sales within the State		13411602
II. Turnover of Sales of goods outside the State		0
III. Sales of goods in the course of export out of or import into India		281141
IV. Turnover of Inter-State Sales of goods covered by Schedule-1 or fully Tax exempted u/s 5(2) of gujarat VAT Act, 2003		0
V. Turnover of Inter-State on which tax is not leviable under section 9(1)		0
VI. Sales to Special Economic Zone under section 8(6)		0
Balance: Inter-State sales on which tax is leviable in Gujarat State		184700475
Deduct:		
I. Cost of Freight, Delivery or Installation, if separately charged		0
II. Value of goods returned within six months under section 8A(1)(b)		0
III. Turnover of Inter-State sales on which no tax is payable		0
IV. Turnover of Inter-State sales under section 6(2)		0
V. Turnover of sales made under section 6(3)		0
VI. Sales of Special Economic Zone under section 8(6)		0
03. Total taxable Inter-State sales		0
Deduct: Deduction under section 8A (1)(a)		184700475
04. Net taxable inter-State Sales		0
		184700475

PART II

Calculation of Central Sales Tax

Taxable under Section 8(1)

Commercial Tax Department Gujarat

Return

Sr. No.	Tax Rate	Sales Turnover	Tax
Total		0	0

Assessment

Sr. No.	Tax Rate	Sales Turnover	Tax
1	15	173697082	26054562
2	5	10722252	536113
3	15	281141	42171
Total		184700475	26632846

Taxable under section 8(2)/8(2A)

Return

Sr. No.	Tax Rate	Sales Turnover	Tax
Total		0	0

Assessment

Sr. No.	Tax Rate	Sales Turnover	Tax
Total		0	0

PART III

Description	(Rupees)	
	As per Return	As per Assessment
Value of goods transferred under section 6A(1)		

Amount of Forms for the period

Return

Sr. No.	Form Type	Total Form used	Value of goods

Assessment

Sr. No.	Form Type	Total Form used	Value of goods

Description	(Rupees)	
	As per Return	As per Assessment
Total Amount payable as		26632846
S.T.		12466663
Interest		3376772
Penalty		42476281
Total		
Amount of tax Credit adjusted against local purchases		
Total Amount Payable		38629872
Net tax payable		

0. Net tax paid		6212866
11. Net Outstanding Demand		32417006
12. Interest on Refund		0
13. Net Outstanding Refund (Refund + Interest)		0

12. Challan				
As per Return				
Sr. No.	Challan No.	Date of Submission	Date of Payment	Amount of Payment
				0
Total				

As per Assessment				
Sr. No.	Challan No.	Date of Submission	Date of Payment	Amount of Payment
				0
Total				

15. Calculation of deferment benefits (To be filled in by a dealer to whom deferments benefits have been granted)		
Description	As per Return	As per Assessment
I. Eligibility Certificate No.		
II. Eligibility Certificate Date of issue		
III. Exemption Certificate No.		
IV. Exemption Certificate Date of issue		
V. Period of validity of the certificate From		
VI. Period of validity of the certificate To		
VII. Total ceiling, if any, Subject to which tax benefits are granted		
15. Status of deferment		
I. Opening balance of ceiling at the beginning of the period for which the return is filed		
II. Less: Total tax deferred for the period covered by this return		
III. Closing balance of ceiling at end of the period for which return is filed		

REMARKS
REMARKS : AS PER ATTACH SHEET.

Signature :
Date :

Place :
Seal :

OWN NO: - 5014

24/06/19

Form 305

(See Rule 27)

Notice For Amount Assessed

OPEN KITCHEN APPLIANCE PRIVATE LIMITED PLOT NO 278/1 AND
UMARGAM, UMBERGAON, VALSAD-396170

Office Address :

Ghatak 74 (VAPI),
NAGARSHETH CHAMBERS,
OPP GUNJAN CINEMA,
GIDC VAPI,

Phone No 0260-2427240

E-mail Id ac075-ct@gujarat.gov.in

Registration Certificate No. 24250502529

Dated 16/06/2010

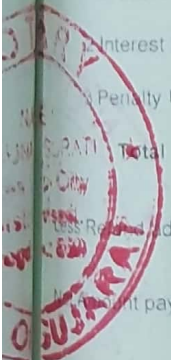
Lump sum Permit No. -----

Dated -----

The Dealer/ person has not paid tax/ Interest/ Penalty due from him as per order passed under section or the order passed in
First/Second Appeal/Revision application, under sub-section 4 of section 34 of the Act is as under

Date of Order : 10/06/2019 Period From : 01/04/2015 To : 31/03/2016

Details	Payable Tax Amount Rs	Amount Paid Rs	Balance Due Rs
1 Assessed Tax	388329.0	347402	40927.00
2 Interest U/s	344233.0	40927	303306.00
3 Penalty U/s	624217.0	0.0	624217.00
Total	1356779.00	388329.00	968450.00



Amount payable

Dated _____ Rs 0

NINE LAKH SIXTY-EIGHT THOUSAND FOUR HUNDRED AND FIFTY RUPEE ONLY

Rs 968450


- The sum of Rs 968450 shall be paid into the Government Treasury at VAPI within 30 days from the service of this notice.
- The receipted challan shall be produced before me within 30 days
- Interest at the rate of 18% per annum shall be charged on late payment of dues.
- An Appeal may be filed within 60 days from the date of receipt of the Order to DC APPEAL 8 SURAT (Write the name of authority)

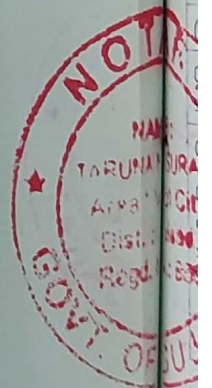
Seal

Place Ghatak 74 (VAPI)

Date 10/06/2019




Assistant Commissioner of Commercial Tax (1)
Signature: Unit -2 (74), VAPI.
Designation: AC 1



ow no :- 5617

24/06/19

FORM-304
[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]

Assessment Order
(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	OREN KITCHEN APPLIANCE PRIVATE LIMITED
RC No. :	24250502529
Address :	PLOT NO 278/1 AND 278/2,GIDC UMBERGAON,UMBERGAON,VALSAD-396170
Assessment Year :	2019-2020
Period of assessment :	01/04/2015 - 31/03/2016
Date of service of notice in form :	10/06/2019

PART I

Description	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
	(Rupees)			
01. Total turnover		133971824		110198058
02.1 Exempted from tax under section 5(1)		0		0
02.2 Exempted from tax under section 5(2)		0		0
02.3 Branch transfer or consignment to and from outside the state		0		0
(a) of the goods manufactured		0		0
(b) other than (a) above		0		0
02.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)				849768
02.5 Reduction as per item 37 of annexure-III		115132149		65990982
02.6 Charges towards labour, service and other charges referred to in sub-clause (c) of clause (30) of section 2		0		
Total of (02.1) to (02.6)		115132149		66840750
03. Net Taxable Turnover (01-02)		18839675		43357308

PART II

Output Tax

As per Return						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax

As per Assessment						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding	Tax payable	Additional tax	Total Turnover including tax

Commercial Tax Gujarat

		tax					
4	4 %	ITM04	483809	19352	4838	507999	
4	4 %	ITM04	7770	311	78	8159	
12.5	12.5 %	ITM16	8106819	1013356	202670	9322846	
12.5	12.5 %	ITM16	5556108	694518	138903	6389528	
4	4 %	ITM04	2611143	104446	26111	2741700	
TOTAL			16765649	1831983	372600	18970232	
04.1 Total Output Tax						2204583	
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0	
Tax Liability(04.1+04.2)						2204583	

PART III

Input tax

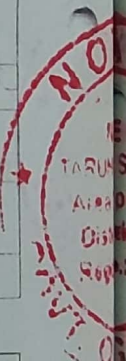
Description	Value of goods (Rupees)	
	As per Return	As per Assessment
05. Purchase of capital goods from registered dealers		0
06. Purchases of taxable goods other than capital goods from registered dealers		43357308
07. Purchases of taxable goods from a person other than registered dealer		0
Total		43357308

Calculation of Input Tax - As per Return

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
Total(Col.5+Col.6)					
Total Tax Payable on Purchase of taxable goods under section 9					
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					
Total(Input Tax Credit)					

Calculation of Input Tax - As per Assessment

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	4 %	ITM04	15990957	639638	159910
4	4 %	ITM04	3100526	124021	31005
12.5	12.5 %	ITM16	20266533	2533317	506663
15	15 %	ITM15	4032	605	101
Total(Col.5+Col.6)					3995260
Total Tax Payable on Purchase of taxable goods under section 9					
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					
0					
0					



08. Total(Input Tax Credit)

3995260

Tax credit

PART IV

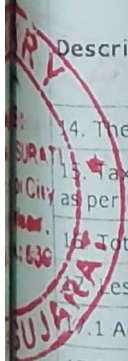
Description	Admissible tax credit(Rupees)	
	As per Return	As per Assessment
09. Tax credit brought forward from previous tax period		0
10. Tax credit as per 08		3995260
Total (09 + 10)		3995260
Adjustment of tax on purchase as per Annexure II		0
11. Gross tax credit		3995260
12. Reduction in Tax Credit		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)		0
12.2 Under section 11(3)(b)(ii) (of the goods manufactured) (as per Illustration given in the instructions)		0
12.3 Under section 11(3)(b)(iii) (of fuels used for manufacture of goods)		0
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))		0
12.5 Other reason		421188
Total: [12.1 + 12.2 + 12.3 + 12.4 +12.5]		421188
13. Net tax credit admissible (11 - 12)		3574072

PART V

Net tax payable

(Rupees)

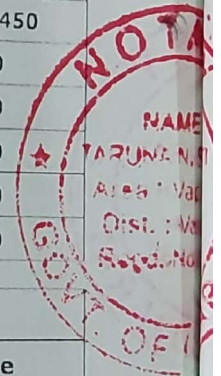
Description	(Rupees)	
	As per Return	As per Assessment
14. The amount of tax payable as per 04.1		2204583
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2		0
16. Total tax		2204583
17. Less :		
17.1 Adjustment of tax on sale as per Annexure I		0
17.2 Remission under section 41		0
17.3 Credit u/s 57B(9) of the amount of tax deducted at source(enclose Form-41)		0
17.4 Adjustment of the amount deposited under section 22		3574072
17.5 Net tax credit as per 13		3574072
Total		388029
18. Net tax payable (16-17)		1757818
19. Excess amount of tax credit (18-17)		1757818
20. Amount of tax credit adjusted against CST		



21. Excess Amount of tax credit claimed as refund	0
22. Amount of tax credit carried forward to the next tax period [19-(20+21)]	0

PART VI

Description	(Rupees)	
	As per Return	As per Assessment
23. Amount payable		
23.1 Amount of tax payable as per 19		388329
23.2 Amount of interest		344233
23.3 Amount of penalty		624217
Total		1356779
24. Amount paid		388329
25. Amount outstanding		968450
26. Excess amount payable		0
26.1 Refund already given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0
26.4 Net Refund Payable (Refund + Interest)		0



Annexure I

(Rupees)

Adjustment in sale	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
27. sub-section (1) of section 8		0		0
27.1 Sub-clause (a) (sale cancelled)				0
27.2 Sub-clause (b) (alteration in consideration of sale)		0		0
27.3 Sub-clause (c) (goods returned)				0
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)		0		0
Total :		0		0
29. Net of sale		0		0

Annexure II

(Rupees)

Adjustment in purchase	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
30. on account of credit note/debit note				
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2		0		0
Total :		0		0

32. Net of purchase

0

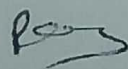
0

Annexure III

Reduction	(Rupees)			
	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)		0		0
34. In the course of export/import out of country		0		0
35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act		0		0
36. In the course of interstate trade and commerce other than branch transfer or consignment		115132149		65990982
37. Total :		115132149		65990982


Remarks

--AS PER ATTACHED SHEET

Signature:  Assistant Commissioner of Commercial Tax (1)
Unit -2 (74), VAPI.

Date :

Place : *Vapi*

Seal : 

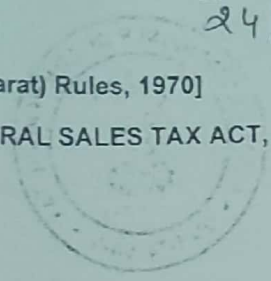


av no:- 5620
24/06/19

[FORM VIII(B)]

[See Rule 9a of the central Sales Tax (Gujarat) Rules, 1970]

FINAL NOTICE OF ASSESSMENT UNDER THE CENTRAL SALES TAX ACT, 1956



SHREYAN KITCHEN APPLIANCE PRIVATE LIMITED
PLOT NO 278/1 AND 278/2 GIDC
UMBERGAON, UMBERGAON, UMBERGAON, VALSAD-396170
RC No 24750502529

In Continuation of the notice in form 6B served on you on the - day of - 20-

With reference to your petition/appeal/revision, dated the - day of - 20- before Assistant Commissioner of sales Tax/Additional Commissioner of Sales Tax/Commissioner of Sales Tax/Sales Tribunal.

The amount of tax payable by you for the Period from 01/04/2015 to 31/03/2016 has been finally assessed at Rs. 15470454 as shown in the table below.

The Penalty payable by you u/s - of the Gujarat Value Added Tax Gujarat Value Added Tax Act default in paying tax upto the - has been determined at Rs. -

A Penalty of Rs. - has also been imposed on you under subsection - of section - of the - Act read with [Section 9(2) of the Central Sales Tax Act, 1956

(iv) A Penalty of Rs. - has also been levied on you under section 10A of the Central Sales Tax Act, 1956.

(v) Total amount of tax and Penalty is Rs. 17204085

The total amount of tax paid by you already is Rs. 7644104 in words - only that is Rs. - in excess of the due

A refund order is enclosed. You should apply to - for the refund of this sum.

You are hereby directed to pay the sum of Rs. 12620832 (Rupees -) into the government treasury at VAPI on or before 11/07/2019 (date) or within 35 days of the date of service of this notice whichever is later and to produce the receipt in proof

together with further penalty as specified in para 3 below will be recovered from you as an arrear of land revenue

if you do not pay the amount, the tax shown as due on or before the date specified above you will be liable under [sub section 45 of the Gujarat Sales Tax Act, 1969] read with [Section 9(2)] of the Central Sales Tax Act, 1956 to pay a

penalty at the rates specified therein for the period commencing from the date of the assessment order/the order in appeal/revision against an order of assessment or appeal during which the said amount remains unpaid.

Any appeal against the assessment/first appeal order must be presented to the DC APPEAL 8 SURAT, [under Section 65 of the Gujarat Sales Tax Act, 1969 in the manner prescribed by the Gujarat Sales Tax Rules, 1970] read with section 9(2) of the Central Sales Tax Act, 1956 within 60 days from the passing of the order of the assessment/first appeal. The order of assessment/first appeal was passed on the 10TH JUNE 2019




Seal

Place VAPI

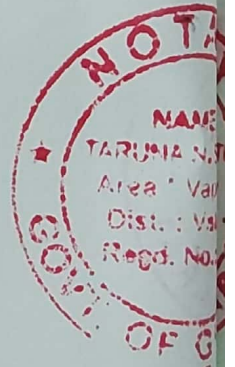
Date 10/06/2019



* Strike out whichever is not required

Signature:  Assistant Commissioner of Commercial Tax (I)
Unit -2 (74), VAPI.

Designation :



ERO No! - 24/05/19

24/06/19

FORM-VII(B)

[See Rule 9A]

Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	OREN KITCHEN APPLIANCE PRIVATE LIMITED
RC No. :	24750502529
Address :	PLOT NO 278/1 AND 278/2, OREN KITCHEN APPLIANCE PRIVATE LIMITED, UMARGAM, UMBERGAON, VALSAD-396170
Assessment Year :	2019-2020
Period of assessment :	01/04/2015 - 31/03/2016
Date of service of notice in form :	10/06/2019

PART I

Payment Particulars:	(Rupees)	
	As per Return	As per Assessment
Description		
01. Gross Turnover Of Sales		133971824
Deduct :		18839675
I. Turnover of Sales within the State		0
II. Turnover of Sales of goods outside the State		0
III. Sales of goods in the course of export out of or import into India		0
IV. Turnover of Inter-State Sales of goods covered by Schedule-1 or fully Tax exempted u/s 5(2) of Gujarat VAT Act, 2003		0
V. Turnover of Inter-State on which tax is not leviable under section 9(1)		0
VI. Sales to Special Economic Zone under section 8(6)		0
02. Balance: Inter-State sales on which tax is leviable in Gujarat State		115132149
Deduct :		0
I. Cost of Freight, Delivery or installation, if separately charged		0
II. Value of goods returned within six months under section 8A(1)(b)		0
III. Turnover of Inter-State sales on which no tax is payable		0
IV. Turnover of Inter-State sales under section 6(2)		0
V. Turnover of sales made under section 6(3)		0
VI. Sales of Special Economic Zone under section 8(6)		0
03. Total taxable Inter-State sales		115132149
Deduct : Deduction under section 8A (1)(a)		0
04. Net taxable inter-State Sales		115132149

PART II

Calculation of Central Sales Tax

01. Sales Taxable under Section 8(1)

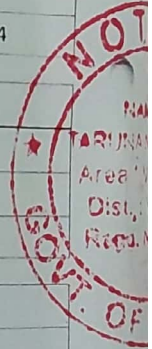
As per Return			
Sr No.	Tax Rate	Sales Turnover	Tax
		0	0
Total			

As per Assessment			
Sr No.	Tax Rate	Sales Turnover	Tax
1	15	42623779	6393567
2	5	4546180	227309
3	15	58997186	8849578
Total		106167145	15470454

02. Sales Taxable under section 8(2)/8(2A)

As per Return			
Sr No.	Tax Rate	Sales Turnover	Tax
		0	0
Total			

As per Assessment			
Sr No.	Tax Rate	Sales Turnover	Tax
		0	0
Total			



PART III

Adjustment In Sales	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
I. Sale cancelled				0
II. Alteration in consideration of sale				0
III. Goods Returned		0		0
IV. Total of Adjustment				0
V. Net of sale		0		0
V. Adjustment in tax on sale		0		0
		0		0

PART IV

Description	(Rupees)	
	As per Return	As per Assessment
05. Value of goods transferred under section 6A(1)		0

06. Amount of Forms for the period

As per Return

Sr No.	Form Type	Total Form used	Value of goods
--------	-----------	-----------------	----------------

As per Assessment

Sr No.	Form Type	Total Form used	Value of goods
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07. Total Amount payable as

Description	(Rupees)	
	As per Return	As per Assessment
I. C.S.T.		15470454
II. Interest		4818669
III. Penalty		1733631
IV. Total		22022754
08. Less		
I. Adjustment of tax on sale as per annexure(+/-)		0
II. Remission under section 9(2) read with sub-rule of rule 18B of Gujarat Value Added Tax Rules, 2006		0
III. Excess amount of tax credit remained unadjusted under Gujarat Value Added Tax Act, 2003		1757818
IV. Less Total		1757818
09. Net tax payable		20264936
10. Net tax paid		7644104
11. Net Outstanding Demand		12620832
12. Interest on Refund		0
13. Net Outstanding Refund (Refund + Interest)		0

14. Challan

As per Return

Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment
				0

As per Assessment

Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment
				0

15. Calculation of deferment benefits (To be filled in by a dealer to whom deferments benefits have been granted)

Description	As per Return	As per Assessment
I. Eligibility Certificate No.		
II. Eligibility Certificate Date of issue		
III. Exemption Certificate No.		

IV. Exemption Certificate Date of issue		
V. Period of validity of the certificate From		
VI. Period of validity of the certificate To		
VII. Total ceiling, if any, Subject to which tax benefits are granted		
16. Status of deferment		
I. Opening balance of ceiling at the beginning of the period for which the return is filed		
II. Less: Total tax deferred for the period covered by this return		
III. Closing balance of ceiling at end of the period for which return is filed		

Remarks

--AS PER ATTACHED SHEET

Signature : Assistant Commissioner of Commercial Tax (1)
Date : Unit -2 (74), VAPI.

Place :
Seal :



FORM-304

[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]
Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	OREN KITCHEN APPLIANCE PRIVATE LIMITED
RC No. :	24250502529
Address :	PLOT NO 278/1 AND 278/2, GIDC UMBERGAON, UMBERGAON, VALSAD-396170
Assessment Year :	2019-2020
Period of assessment :	01/04/2016 - 31/01/2017
Date of service of notice in form :	10/06/2019

PART I

Turnover of sales and purchases

(Rupees)

Description	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
01 Total turnover		63099986		35042525
02.1 Exempted from tax under section 5(1)		0		0
02.2 Exempted from tax under section 5(2)		0		0
02.3 Branch transfer or consignment to and from outside the state		0		0
(a) of the goods manufactured		0		0
(b) other than (a) above		0		0
02.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)				1058775
02.5 Reduction as per item 37 of annexure-III		46032779		18518822
02.6 Charges towards labour, service and other charges referred to in sub-clause (c) of clause (b) of section 2		0		
Total of (02.1) to (02.6)		46032779		19577597
03. Net Taxable Turnover (01-02)		17067207		15464928

PART II

Output Tax

As per Return

Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
-------------	----------------	----------------	------------------------	-------------	----------------	------------------------------

As per Assessment

Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	4 %	ITM04	129165	5167	1292	135623
4	4 %	ITM04	199	8	2	209
12.5	12.5 %	ITM16	10301309	1287664	257533	11846505
12.5	12.5 %	ITM16	3671796	458975	91795	4222565
4	4 %	ITM04	398523	15941	3985	418449
12.5	12.5 %	ITM16	403286	50411	10082	463779
TOTAL			14904278	1818166	364689	17087130
04.1 Total Output Tax						2182853
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						2182853

PART III

Input tax

Description	Value of goods (Rupees)	
	As per Return	As per Assessment
05. Purchase of capital goods from registered dealers		0
06. Purchases of taxable goods other than capital goods from registered dealers		15464928
07. Purchases of taxable goods from a person other than registered dealer		0
Total		15464928

Calculation of Input Tax - As per Return

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
Total(Col.5+Col.6)					
Total Tax Payable on Purchase of taxable goods under section 9					
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act, 2001 (Guj.22 of 2001)					
Total(Input Tax Credit)					

Calculation of Input Tax - As per Assessment

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	4 %				
4	4 %	ITM04	4987559	199502	49876
12.5	12.5 %	ITM04	4416904	176676	44169
15	15 %	ITM16	4860036	607505	121501
		ITM15	1022	153	26

Total (Col.5 + Col.6)

Total Tax Payable on Purchase of taxable goods under section 9	1199407
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act, 2001 (Guj.22 of 2001)	0
08. Total (Input Tax Credit)	0
	1199407

PART IV**Tax credit**

Description	Admissible tax credit (Rupees)	
	As per Return	As per Assessment
09. Tax credit brought forward from previous tax period		0
10. Tax credit as per 08		1199407
Total (09 + 10)		1199407
Adjustment of tax on purchase as per Annexure II		0
11. Gross tax credit		1199407
12. Reduction in Tax Credit		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)		0
12.2 Under section 11(3)(b)(ii) (of the goods manufactured) (as per illustration given in the instructions)		0
12.3 Under section 11(3)(b)(iii) (of fuels used for manufacture of goods)		0
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))		0
12.5 Other reason		85597
Total: [12.1 + 12.2 + 12.3 + 12.4 + 12.5]		85597
13. Net tax credit admissible (11 - 12)		1113810

PART V**Net tax payable**

Description	(Rupees)	
	As per Return	As per Assessment
14. The amount of tax payable as per 04.1		2182853
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2		0
16. Total tax		2182853
17. Less :		0
17.1 Adjustment of tax on sale as per Annexure I		0
17.2 Remission under section 41		0
17.3 Credit u/s 57B(9) of the amount of tax deducted at source (enclose Form-41)		0
17.4 Adjustment of the amount deposited under section 22		0

Commercial Tax Gujarat

17.5 Net tax credit as per 13	1113810
Total	1113810
18. Net tax payable (16-17)	1069043
19. Excess amount of tax credit (18-17)	0
20. Amount of tax credit adjusted against CST	0
21. Excess Amount of tax credit claimed as refund	0
22. Amount of tax credit carried forward to the next tax period [19-(20+21)]	0

PART VI

Description	(Rupees)	
	As per Return	As per Assessment
23. Amount payable		
23.1 Amount of tax payable as per 19		1069043
23.2 Amount of interest		313723
23.3 Amount of penalty		338814
Total		1721580
24. Amount paid		519678
25. Amount outstanding		1201902
26. Excess amount payable		0
26.1 Refund already given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0
26.4 Net Refund Payable (Refund + Interest)		0

Adjustment in sale	(Rupees)			
	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
27. sub-section (1) of section 8				
27.1 Sub-clause (a) (sale cancelled)		0		0
27.2 Sub-clause (b) (alteration in consideration of sale)				0
27.3 Sub-clause (c) (goods returned)		0		0
28. sub-rule(7) of rule 17 (pertains to transactions through commission agent)				0
Total :		0		0
29. Net of sale		0		0
		0		0

Annexure II

	(Rupees)	
	Increase	Decrease

Adjustment in purchase	As per Return	As per Assessment	As per Return	As per Assessment
30. on account of credit note/debit note		0		0
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2				0
Total :		0		0
32. Net of purchase		0		0

Annexure III

(Rupees)

Reduction	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)		0		0
34. In the course of export/import out of country		0		0
35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act		0		0
36. In the course of interstate trade and commerce other than branch transfer or consignment		46032779		18518822
37. Total :		46032779		18518822

Remarks

--AS PER ATTACHED SHEET

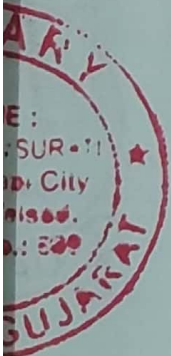
Signature :

[Signature]
Commercial Tax Officer (G)
Unit - 2 (74), Vapi.

Date :

Place :

Seal :

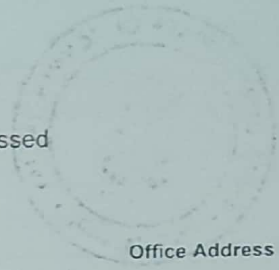


24/06/19

Form 305

(See Rule 27)

Notice For Amount Assessed



To

OREN KITCHEN APPLIANCE PRIVATE LIMITED PLOT NO 278/1 AND 278/2, UMARGAM, UMBERGAON, VALSAD-396170

Office Address :

Ghatak 74 (VAPI),
NAGARSHETH CHAMBERS,
OPP GUNJAN CINEMA,
GIDC, VAPI,
Phone No : 0260-2427240
E-mail Id : ac075-ct@gujarat.gov.in

Registration Certificate No. 24250502529

Dated 16/06/2010

Lump sum Permit No -----

Dated -----

The Dealer/ person has not paid tax/ Interest/ Penalty due from him as per order passed under section or the order passed in First/Second Appeal/Revision application, under sub-section 4 of section 34 of the Act is as under.

Date of Order : 10/06/2019 Period From : 01/04/2016 To : 31/01/2017

Details	Payable Tax Amount Rs	Amount Paid Rs	Balance Due Rs
1 Assessed Tax	1069043.0	491773	577270.00
2 Interest U/s	313723.0	27905	285818.00
3 Penalty U/s	338814.0	0.0	338814.00
Total	1721580.00	519678.00	1201902.00

Less Refund adj Order No.

Dated

Rs. 0

Net Amount payable

TWELVE LAKH ONE THOUSAND NINE HUNDRED AND TWO RUPEE ONLY

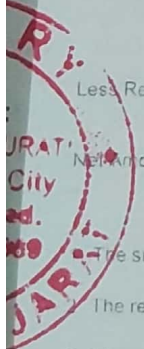
Rs. 1201902

The sum of Rs. 1201902 shall be paid into the Government Treasury at VAPI within 30 days from the service of this notice

The receipted challan shall be produced before me within 30 days.

3 Interest at the rate of 18% per annum shall be charged on late payment of dues

4 An Appeal may be filed within 60 days from the date of receipt of the Order to DC APPEAL SURAT (Write the name of authority)



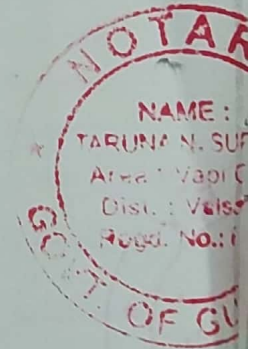
Seal .

Place Ghatak 74 (VAPI)

Date : 10/06/2019



[Handwritten Signature]
Signature : **Commercial Tax Officer (C)**
Unit - 2 (74), Vapi.
Designation : STO 6



24/06/19

FORM-VII(B)

[See Rule 9A]

Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	OREN KITCHEN APPLIANCE PRIVATE LIMITED
RC No. :	24750502529
Address :	PLOT NO 278/1 AND 278/2, OREN KITCHEN APPLIANCE PRIVATE LIMITED, UMARGAM, UMBERGAON, VALSAD-396170
Assessment Year :	2019-2020
Period of assessment :	01/04/2016 - 31/01/2017
Date of service of notice in form :	10/06/2019

PART I

Payment Particulars:

(Rupees)

Description	(Rupees)	
	As per Return	As per Assessment
01. Gross Turnover Of Sales		63099986
Deduct :		
I. Turnover of Sales within the State		17067207
II. Turnover of Sales of goods outside the State		0
III. Sales of goods in the course of export out of or import into India		0
IV. Turnover of Inter-State Sales of goods covered by Schedule-1 or fully Tax exempted u/s 5(2) of Gujarat VAT Act, 2003		0
V. Turnover of Inter-State on which tax is not leviable under section 9(1)		0
VI. Sales to Special Economic Zone under section 8(6)		0
02. Balance: Inter-State sales on which tax is leviable in Gujarat State		46032779
Deduct :		
I. Cost of Freight, Delivery or installation, if separately charged		0
II. Value of goods returned within six months under section 8A(1) (b)		0
III. Turnover of Inter-State sales on which no tax is payable		0
IV. Turnover of Inter-State sales under section 6(2)		0
V. Turnover of sales made under section 6(3)		0
VI. Sales of Special Economic Zone under section 8(6)		0
03. Total taxable Inter-State sales		46032779
Deduct : Deduction under section 8A (1)(a)		0
04. Net taxable Inter-State Sales		46032779

PART II

Calculation of Central Sales Tax

01. Sales Taxable under Section 8(1)

As per Return

Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

As per Assessment

Sr No.	Tax Rate	Sales Turnover	Tax
1	15	15107535	2266130
2	15	26311537	3946731
Total		41419072	6212861

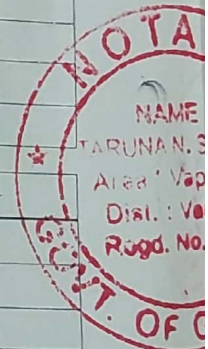
02. Sales Taxable under section 8(2)/8(2A)

As per Return

Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

As per Assessment

Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0



PART III

Adjustment In Sales	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
I. Sale cancelled				
II. Alteration in consideration of sale				0
III. Goods Returned		0		0
IV. Total of Adjustment				0
V. Net of sale		0		0
V. Adjustment in tax on sale		0		0
		0		0

PART IV

Description	(Rupees)	
	As per	As per

05. Value of goods transferred under section 6A(1)	Return	Assessment
		0

06. Amount of Forms for the period

As per Return

Sr No.	Form Type	Total Form used	Value of goods
--------	-----------	-----------------	----------------

As per Assessment

Sr No.	Form Type	Total Form used	Value of goods
--------	-----------	-----------------	----------------

07. Total Amount payable as (Rupees)

Description	As per Return	As per Assessment
I. C.S.T.		6212861
II. Interest		1811240
III. Penalty		1114542
IV. Total		9138643
08. Less		
I. Adjustment of tax on sale as per annexure(+/-)		0
II. Remission under section 9(2) read with sub-rule of rule 18B of Gujarat Value Added Tax Rules,2006		0
III. Excess amount of tax-credit remained unadjusted under Gujarat Value Added Tax Act,2003		0
IV. Less Total		0
09. Net tax payable		9138643
10. Net tax paid		1827248
11. Net Outstanding Demand		7311395
12. Interest on Refund		0
13. Net Outstanding Refund (Refund + Interest)		0

14. Challan

As per Return

Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment
				0

Total

As per Assessment

Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment
				0

Total

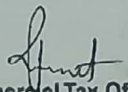
15. Calculation of deferment benefits (To be filled in by a dealer to whom deferments benefits have been granted)

Description	As per Return	As per Assessment
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I. Eligibility Certificate No.		
II. Eligibility Certificate Date of issue		
III. Exemption Certificate No.		
IV. Exemption Certificate Date of issue		
V. Period of validity of the certificate From		
VI. Period of validity of the certificate To		
VII. Total ceiling, if any, Subject to which tax benefits are granted		
16. Status of deferment		
I. Opening balance of ceiling at the beginning of the period for which the return is filed		
II. Less: Total tax deferred for the period covered by this return		
III. Closing balance of ceiling at end of the period for which return is filed		

Remarks

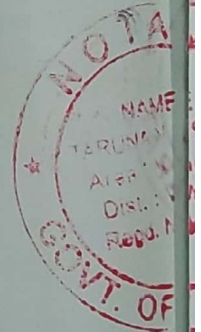
--AS PER ATTACHED SHEET

Signature :  Commercial Tax Officer (C)
Unit - 2 (74), Vapi.

Date :

Place : વાપી

Seal :



aw no:- 5616

24/06/19

[FORM VIII(B)]

[See Rule 9a of the central Sales Tax (Gujarat) Rules, 1970]

FINAL NOTICE OF ASSESSMENT UNDER THE CENTRAL SALES TAX ACT, 1956

To
OREN KITCHEN APPLIANCE PRIVATE LIMITED
OF PLOT NO 278/1 AND 278/2 GIDC
UMBERGAON, UMBERGAON, UMBERGAON, VALSAD-396170
RC No. 24750502529

*In Continuation of the notice in form 6B served on you on the - day of - 20-

* With reference to your petition/appeal/revision, dated the - day of - 20- before Assistant Commissioner of sales Tax/Additional Commissioner of Sales Tax/Commissioner of Sales Tax/Sales Tribunal.

The amount of tax payable by you for the Period from 01/04/2016 to 31/01/2017 has been finally assessed at Rs.
(i) 6212861 as shown in the table below

(ii) The Penalty payable by you u/s - of the Gujarat Value Added Tax Gujarat Value Added Tax Act default in paying tax upto the - has been determined at Rs. -

(iii) A Penalty of Rs. - has also been imposed on you under subsection - of section - of the - Act read with [Section 9(2) of the Central Sales Tax Act, 1956

(iv) A Penalty of Rs. - has also been levied on you under section 10A of the Central Sales Tax Act, 1956.

(v) Total amount of tax and Penalty is Rs. 7327403

2 The total amount of tax paid by you already is Rs. 1827248 in words - only that is Rs. - in excess of the due. A refund order is enclosed. You should apply to - for the refund of this sum.

3 You are hereby directed to pay the sum of Rs. 7311395 (Rupees -) into the government treasury at VAPI on or before 11/07/2019 (date) or within 35 days of the date of service of this notice whichever is later and to produce the receipt in proof of payment before the undersigned not later than 5 days from the date of payment as aforesaid, failing which the said sum together with further penalty as specified in para 3 below will be recovered from you as an arrear of land revenue

4 If you do not pay the amount, the tax shown as due on or before the date specified above you will be liable under [sub section (5) of section 45 of the Gujarat Sales Tax Act, 1969] read with [Section 9(2)] of the Central Sales Tax Act, 1956 to pay a penalty at the rates specified therein for the period commencing from the date of the assessment order/the order in appeal/revision against an order of assessment or appeal during which the said amount remains unpaid

5 Any appeal against the assessment/first appeal order must be presented to the DC APPEAL 8 SURAT, [under Section 65 of the Gujarat Sales Tax Act, 1969 in the manner prescribed by the Gujarat Sales Tax Rules, 1970] read with section 9(2) of the Central Sales Tax Act, 1956 within 60 days from the passing of the order of the assessment/first appeal. The order of assessment/first appeal was passed on the 10TH JUNE 2019

RE: 11/07/2019
SURAT
City
Valsad
F. GUJARAT

Seal

Place VAPI

Date 10/06/2019



* Strike out whichever is not required

Signature

[Handwritten Signature]
Commercial Tax Officer (C)
Unit - 2 (74), Vapi.

Designation