

P&HHC in Deepak Radio in context of permissible stage/authority for admission of statutory forms enabling assessee to claim concessional taxation, while allowing dealer's appeal under Punjab VAT law, on basis of SC ruling Hyderabad Asbestos 94 STC 410 and its earlier ruling at 70 STC 198, has concluded that :

"The issue has also come up before a Division Bench of this court in the case of Prestolite of India Limited (supra) wherein it has been held that production of such beneficial documents was mandatory for the grant of concessional rate of tax but the provision was directory in so far as the stage of their production is concerned. Such documents could be produced at any stage in the assessment proceedings. It means that such beneficial documents could be produced before the Assessing Authority, Commissioner, Tribunal or even the High Court. Therefore, the principle of law which is discernible from the aforesaid judgments is that the beneficial documents, which could not be produced before the Assessing Authority or the first Appellate Authority could have been produced before the Tribunal or even before the High Court. It is the production of the documents, which is mandatory, but not the stage at which such documents have been produced. However, the dealer-assessee has to furnish sufficient cause for late production of the beneficial documents."