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A/20



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Case No.	Complainant	Respondent	Complainant Advocate	Respondent Advocate	Date of Disposal	Get PDF
N/207/2016	Jatindor Singh	Oppo Mobiles India Private Limited	Devinder Kumar, Adv.		2016-09-23	
A/200/2016	Radhey Shyam Dansal	Dharti Axa General Insurance Company Limited	Sukaam Gupta, Adv.	Sh. Gaurav Dhardwaj, Adv.	2016-10-06	
A/20/2017	M/s Kishori Lal Jain	Gursharan Singh Kang	Mohit D Ram, Adv.		2017-02-02	
MA/202/2017	Mona Sarda	DLF Homes	AR Takkar, Adv.		2017-02-21	
EAI/202/2017	Som Dutt Verma	Ansal Properties & Infrastructure Ltd.			2017-05-23	
EAI/200/2017	Shivani Goyal	Shalimar Estates(P) Ltd.			2017-06-02	
EAI/201/2017	Anil Kumar Jain	The Indian Co-operative House Building Society Ltd.			2017-06-29	

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14-Jul-17

As per office report, record of the Forum below has been received. Heard

Counsel for the appellant at the preliminary stage.

This appeal has been filed against order dated 09.12.2016 passed by District Consumer Disputes Redressal Forum-II, U.T., Chandigarh (in short 'the Forum'). Before the Forum, it was grievance of the respondent/complainant that after giving 50% discount on the Maximum Retail Price, wrongly Value Added Tax was charged on the discounted price. The complaint was allowed by the Forum giving following relief to the respondent/complainant:-

“14. For the reasons recorded above, the present complaint is allowed qua the OP. The Opposite Party is directed as under:-

- a] To refund the excess amount charged as 5% VAT i.e. Rs.69.88P/- (say Rs.70/-) from the complainant.
- b] To pay an amount of Rs.1,000/- to the complainant as compensation for mental agony & physical harassment;
- c] To pay Rs.2,000/- as litigation expenses.

15. This order shall be complied with by the Opposite Party within a period of 30 days from the date of receipt of its copy, failing which it shall be liable to pay interest @9% per annum on amount as mentioned at sub-para (a) & (b) above from the date of this order till it is paid, apart from paying litigation expenses.”

We feel that the amount refunded is so small that it is not necessary for us to interfere at the instance of the appellant. View taken is in consonance with the ratio of judgment of Hon'ble National Consumer Disputes Redressal Commission, New Delhi in case **Central Institute of Medicinal & Aromatics Plants (CIMAP) & Anr. Vs. Jagdish Singh**, Revision Petition No.3094 of 2014 decided on 14.03.2016. Furthermore, as per established law, on discounted Maximum Retail Price (MRP), Value Added Tax (VAT) cannot be charged. It was so said by this Commission in the following cases:-

- i. Shoppers Stop and others Versus Jashan Preet Singh Gill and Others, First Appeal No.210 of 2015 decided on 01.09.2015.
- i. Benetton India Private Limited Vs. Ravinderjit Singh, Appeal No.61 of 2016 decided on 18.02.2016.
- i. Mother Care Reha Retail Pvt. Ltd. Vs. Kunal Kinra, Appeal No.261 of 2016 decided on 20.09.2016.

i. M/s Aero Club (Woodland) Vs. Harpreet Singh, Appeal No.318 of 2016 decided on 01.12.2016.

i. Ethnicity Vs. Heema Aggarwal, Appeal No.331 of 2016 decided on 02.01.2017.

For the reasons recorded above, the appeal stands dismissed, at the preliminary stage, with no order as to costs.

Certified copies of the order be sent to the parties free of charge.