

R-13 and 15

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

R-13

+ **W.P.(C) 12638/2009**

M/S INDIA TOURISM DEVELOPMENT CORPORATION Petitioner
Through: Mr. Randhir Chawla, Advocate with
Ms. Renu Sehgal, Advocate.

versus

THE SALES TAX OFFICER & ORS. Respondents
Through: Mr. H.L. Taneja, Advocate with
Mr. Rajesh Mahna, Advocate

With

R-15

+ **W.P.(C) 4649/2010**

M/S INDIA TOURISM DEVELOPMENT CORPORATION Petitioner
Through: Mr. Randhir Chawla, Advocate with
Ms. Renu Sehgal, Advocate.

versus

THE VALUE ADDED TAX OFFICER & ORS. Respondents
Through: Mr. H.L. Taneja, Advocate with
Mr. Rajesh Mahna, Advocate

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE MANMOHAN

W.Ps.(C) 12638/2009 & 4649/2010

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ORDER
24.09.2010

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Today by separate order, we have disposed of writ petitions being W.P.(C) Nos. 18575/2004, 18577/2004 and 4926/2005 with regard to assessment years 2000-2001, 2001-2002 and 2002-2003. In the aforesaid writ petitions, we have directed the Additional Commissioner to dispose of the pending appeals without insisting on pre-deposit within a period of three months.

Consequently, for the present assessment years namely, 2005-2006 and 2006-2007, we grant liberty to the petitioner to file objections under Section 74 under Delhi Value Added Tax Act, 2004. Let the objections be filed within six weeks from the receipt of this order.

If the objections are rejected, liberty is granted to the petitioner to prefer an appeal before the Tribunal. The Tribunal shall hear the appeal without insisting on pre-deposit.

Though we have not quashed the order, yet the appellate authority shall give the fullest opportunity of hearing to the assessee.

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When we say so, we are invoking the doctrine of post decisional hearing.

Needless to say, the learned counsel for the parties are at liberty to file appropriate decisions before the appellate authority.

The writ petitions are accordingly disposed of. There shall be no order as to costs.

Manmohan
CHIEF JUSTICE

Manmohan
MANMOHAN, J

SEPTEMBER 24, 2010

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