

2-110

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

Reserved on: 17.12.2016 (2 to 87)

19.12.2017 (88 to 95)

11.01.2017 (96 to 102)

17.01.2017 (103 to 110)

Pronounced on: 19.01.2017

+ **W.P.(C) 10807/2016**

M/S MUNSHI RAM RAM PARKASH

..... Petitioner

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.

..... Respondents

+ **W.P.(C) 10856/2016**

MANGLA ENTERPRISES

..... Petitioner

versus

COMMISSIONER, TRADE & TAXES & ANR..... Respondents

+ **W.P.(C) 10858/2016**

MANGLA ENTERPRISES

..... Petitioner

versus

COMMISSIONER, TRADE & TAXES & ANR..... Respondents

+ **W.P.(C) 10859/2016**

MANGLA ENTERPRISES

..... Petitioner

versus

COMMISSIONER, TRADE & TAXES & ANR..... Respondents

+ **W.P.(C) 10911/2016**

DHANJAL ENGG. WORKS

..... Petitioner

versus

COMMISSIONER, TRADE & TAXES & ANR..... Respondents

+ **W.P.(C) 10947/2016**

M/S MUNSHI RAM RAM PARKASH

..... Petitioner

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.

..... Respondents

+ **W.P.(C) 11008/2016**

- M/S GOEL OIL COMPANY Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11009/2016**
M/S ARUN ELECTRONICS Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11010/2016**
POWER INDUSTRIES PROPRIETO SH. TARUN BANSAL
..... Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11011/2016**
M/S MUNSHI RAM RAM PARKASH Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11012/2016**
M/S POWER INDUSTRIES PROPRIETOR SH. TARUN BANSAL
..... Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11014/2016**
M/S LUDHIANA AUTO SUPPLY CO. Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11015/2016, C.M. APPL.43072/2016**
HEARISONS CORPORATION Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 11017/2016**
M/S MUNSHI RAM RAM PARKASH Petitioner
versus

- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11018/2016**
M/S YASH SALES THROUGH ITS PROPRIETOR SH. ANKIT
BANSAL Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11021/2016**
M/S POWER INDUSTRIES PROPRIETOR SH. TARUN BANSAL
..... Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11030/2016, C.M. APPL.43098/2016**
SUPER MOTOR PARTS Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 11031/2016, C.M. APPL.43099/2016**
ASIATIC ELECTRICAL & SWITCHGEAR PVT LTD..... Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 11032/2016, C.M. APPL.43100/2016**
S. S. TRADERS Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 11050/2016, C.M. APPL.43143/2016**
ASIATIC ELECTRICAL & SWITCHGEAR PVT LTD..... Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 11051/2016, C.M. APPL.43144/2016**
CHARANJEET SONS Petitioner
versus
COMMISSIONER OF VAT & ANR Respondents

- + **W.P.(C) 11063/2016**
M/S POWER INDUSTRIES PROPRIETOR SH. TARUN BANSAL
..... Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11251/2016**
SNS ENTERPRISES
..... Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11253/2016**
SNS ENTERPRISES
..... Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11254/2016**
SEVEN AUTO TRADERS
..... Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11260/2016, C.M. APPL.44061/2016**
JAY PACKAGING
..... Petitioner
versus
COMMISSIONER OF VAT & ANR.
..... Respondents
- + **W.P.(C) 11265/2016, C.M. APPL.44068/2016**
JAY PACKAGING
..... Petitioner
versus
COMMISSIONER OF VAT & ANR.
..... Respondents
- + **W.P.(C) 9730/2016, C.M. APPL.38894/2016**
TIRUPATI METAL UDYOG (SINCE CLOSED)..... Petitioner
versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 9732/2016**
M/S RAMA SALES CORPORATION THROUGH ITS KARTA SH.
SURINDETR KUMAR GUPTA
..... Petitioner

- versus
- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 9734/2016, C.M. APPL.38897/2016**
CHEMICAL CENTRE Petitioner
- versus
- COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 9739/2016, C.M. APPL.38902/2016**
S L INDUSTRIES Petitioner
- versus
- COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 9740/2016, C.M. APPL.38903/2016**
S L INDUSTRIES Petitioner
- versus
- COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 9778/2016, C.M. APPL.39026/2016**
FASHION & STYLE Petitioner
- versus
- COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 9782/2016, C.M. APPL.39030/2016**
S L INDUSTRIES Petitioner
- versus
- COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 9783/2016**
M/S RAMA SALES CORPORATION THROUGH ITS KARTA SH.
SURINDER KUMAR GUPTA Petitioner
- versus
- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 9784/2016**
M/S KAPIL ENTERPRISES PROPRIETOR KAPIL GUPTA
..... Petitioner
- versus

- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 9787/2016**
M/S KAPIL ENTERPRISES PROPRIETOR KAPIL GUPTA
..... Petitioner
- versus
- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 9794/2016, C.M. APPL.39047/2016**
M/S THE HOT PLATE CENTRE
..... Petitioner
- versus
- COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 9916/2016**
M/S RAMA SALES CORPORATION THROUGH ITS KARTA SH.
SURINDER KUMAR GUPTA
..... Petitioner
- versus
- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 9920/2016, C.M. APPL.39476/2016**
DHRUVCO CARTON INDUSTRIES
..... Petitioner
- versus
- COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 9922/2016**
M/S RAMA SALES CORPORATION THROUGH ITS KARTA SH.
SURINDER KUMAR GUPTA
..... Petitioner
- versus
- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 9923/2016**
M/S KAPIL ENTERPRISES PROPRIETOR KAPIL GUPTA
..... Petitioner
- versus
- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 9924/2016**
M/S KAPIL ENTERPRISES PROPPRIETOR SH. KAPIL GUPTA

- Petitioner
- versus
- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
- Respondents
- + **W.P.(C) 10001/2016, C.M. APPL.39674/2016**
- VIVEK ENTERPRISES
- Petitioner
- versus
- COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 10004/2016, C.M. APPL.39682/2016**
- UNITED SURGICAL INDUSTRIES
- Petitioner
- versus
- COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10005/2016, C.M. APPL.39683/2016**
- ALLIED ELECTRICALS
- Petitioner
- versus
- COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10007/2016, C.M. APPL.39685/2016**
- NAKODA PRINT & ARTS
- Petitioner
- versus
- COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10009/2016, C.M. APPL.39688/2016**
- RMCO AUTO ACCESSORIES
- Petitioner
- versus
- COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10077/2016**
- M/S N.G. ENGINEERING COMPANY
- Petitioner
- versus
- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
- Respondents
- + **W.P.(C) 10078/2016**
- M/S RAJ KAMAL FAIR LUBE CO.
- Petitioner
- versus
- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
- Respondents

- + **W.P.(C) 10080/2016, C.M. APPL.39952/2016**
SUNSARA PAPERS Petitioner
versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 10087/2016, C.M.APPL.39961/2016**
HIMANKPACKAGING CORPORATION Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10090/2016, C.M. APPL.39964/2016**
YASHITA PRINT-O -PACK PVT. LTD. Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10091/2016**
RAM PERSHAD BISHAN SARUP Petitioner
versus
COMMISSIONER OF VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 10120/2016, C.M. APPL.40110/2016**
S .A. B. SAI ENTERPRISES Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10123/2016, C.M. APPL.40112/2016**
SISKA SHOES AND ASSESSORIES Petitioner
versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 10139/2016, C.M. APPL.40163/2016**
JAI AMBEY FUMITURES Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10140/2016, C.M. APPL.40165/2016**
JAI MAA FURNITURE Petitioner

- versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10142/2016**
M/S N.G. ENGINEERING COMPANY Petitioner
- versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 10154/2016, C.M. APPL.40191/2016**
VANSH ELECTROMECHANICAL DEVICES (P) LTD.
..... Petitioner
- versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 10251/2016, C.M. APPL.40460/2016**
FELDER BROADBAND SYSTEMS Petitioner
- versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 10256/2016, C.M. APPL.40464/2016**
HARE KRISHNA TRADING COMPANY Petitioner
- versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 10258/2016, C.M. APPL.40466/2016**
SAHNI HARDWARE Petitioner
- versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 10260/2016, C.M. APPL.40467/2016**
S.A.B. SAI ENTERPRISES Petitioner
- versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10264/2016**
CHANCHAL LITES Petitioner
- versus
COMMISSIONER OF TRADE & TAXES Respondent

- + **W.P.(C) 10267/2016, C.M. APPL.40473/2016**
KUNDALIA POLYMERS PRIVATE LIMITED Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10268/2016, C.M. APPL.40474/2016**
SHIVA HARDWARE STORE Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10269/2016, C.M. APPL.40475/2016**
MEHNGA RAM GIAN CHAND Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10270/2016, C.M. APPL.40477/2016**
CLASSIC POLYMERS Petitioner
versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 10271/2016, C.M. APPL.40478/2016**
DINESH SANITARY STORE Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10299/2016**
SHIV SHAKTIMETALS PVT. LTD. Petitioner
versus
COMMISSIONER OF TRADE & TAXES Respondent
- + **W.P.(C) 10308/2016**
RAINBOW INDUSTRIES INDIA Petitioner
versus
COMMISSIONER OF TRADE & TAXES Respondent
- + **W.P.(C) 10309/2016**
BHAVYA TRADING CORP Petitioner

- versus
COMMISSIONER OF TRADE & TAXES Respondent
- + **W.P.(C) 10315/2016, C.M. APPL.40576/2016**
ROYAL PRINTERS Petitioner
- versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10320/2016, C.M. APPL.40593/2016**
K.C.ART GLASS Petitioner
- versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10326/2016**
BASANT LAL ART Petitioner
- versus
COMMISSIONER OF VAT & ANR. Respondents
- + **W.P.(C) 10335/2016**
BASANT LAL INTERNATIONAL Petitioner
- versus
COMMISSIONER OF VAT & ANR. Respondents
- + **W.P.(C) 10336/2016, C.M. APPL.40633/2016**
ASIAN BEARING CO. Petitioner
- versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10337/2016**
BASANT LAL ART Petitioner
- versus
COMMISSIONER OF VAT & ANR. Respondents
- + **W.P.(C) 10363/2016**
BASANT LAL ART Petitioner
- versus
COMMISSIONER OF VAT & ANR. Respondents

- + **W.P.(C) 10415/2016**
VAISHANAVI METALS Petitioner
versus
COMMISSIONER, TRADE & TAXES, & ANR. Respondents
- + **W.P.(C) 10416/2016**
BASANT LAL INTERNATIONAL Petitioner
versus
COMMISSIONER OF VAT & ANR. Respondents
- + **W.P.(C) 10509/2016**
COSMIC XPERTS Petitioner
versus
COMMISSIONER OF VALUE ADDED TAX Respondent
- + **W.P.(C) 10511/2016, C.M. APPL.41218/2016**
SAB ENTERPRISES Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR. Respondents
- + **W.P.(C) 10574/2016, C.M. APPL.41472/2016**
KUNJ BIHARI ENTERPRISES Petitioner
versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 10632/2016**
NIRWAN INDUSTRIES Petitioner
versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 11567/2016**
M/S SKT ENTERPRISES Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11568/2016**
M/S RRK TRADING .CORPORATION Petitioner
versus

- COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11570/2016**
BAJAJ INTERNATIONAL Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11621/2016**
MAYANK PLASTIC Petitioner
versus
COMMISSIONER OF TRADE & TAXES Respondent
- + **W.P.(C) 11662/2016**
SUNRISE OVERSEAS Petitioner
versus
COMMISSIONER OF VALUE ADDED TAX Respondent
- + **W.P.(C) 11418/2016**
SWASTIK POLYMERS Petitioner
versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondent
- + **W.P.(C) 11419/2016**
SKT ENTERPRISES Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11434/2016**
RRK TRADING CORPORATION Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11683/2016, C.M. APPL.46052/2016**
S.S. PACKAGING INDUSTRIES Petitioner
versus

COMMISSIONER, TRADE AND TAXES & ANR..... Respondents

+ **W.P.(C) 11698/2016**

M/S. INDIAN OVERSEAS COMMERCIAL CO. Petitioner

versus

COMMISSIONER OF DELHI VALUE ADDED TAX AND ANR.
..... Respondents

+ **W.P.(C) 11699/2016, C.M. APPL.46082/2016**

NITIN INTERNATIONAL INC. Petitioner

versus

COMMISSIONER, TRADE AND TAXES & ANR..... Respondents

+ **W.P.(C) 11701/2016, C.M. APPL.46084/2016**

SINKWELL DRILLCO PVT. LTD Petitioner

versus

COMMISSIONER, TRADE AND TAXES & ANR..... Respondents

+ **W.P.(C) 9928/2016, C.M. APPL.39477/2016**

GANDHI STORE INDIA Petitioner

versus

COMMISSIONER, TRADE AND TAXES & ANR..... Respondents

+ **W.P.(C) 10079/2016, C.M. APPL.39951/2016**

KUNDAN STEELS Petitioner

versus

COMMISSIONER, TRADE AND TAXES & ANR..... Respondents

+ **W.P.(C) 10125/2016**

M/S. RAJ KAMAL FAIR LUBE CO. Petitioner

versus

COMMISSIONER OF DELHI VALUE ADDED TAX AND ANR.
..... Respondents

+ **W.P.(C) 11840/2016, C.M. APPL.46782/2016**

KUREX ELECTRONICS Petitioner

versus

- COMMISSIONER, TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 11841/2016, C.M. APPL.46668/2016**
KHANNA ELECTRICAL INDUSTRIES Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 11854/2016, C.M. APPL.46809/2016**
KRISHMA CABLES Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 11855/2016, C.M. APPL.46810/2016**
AIRO AUTO INDUSTRIES Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 11857/2016, C.M. APPL.46814/2016**
KWALITY METAL STEEL INDIA OVT LTD Petitioner
versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 11862/2016**
M/S ELEGANT ENTERPRISES PROPRIETOR SH. KUNAL SETH Petitioner
versus
COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondents
- + **W.P.(C) 11837/2016, C.M. APPL.46666/2016**
SUPREME TRADING CO. Petitioner
versus
COMMISSIONER OF TRADE & TAXES & ANR..... Respondents
- + **W.P.(C) 11839/2016, C.M. APPL.46667/2016**
KE PLUGS & WIRES Petitioner
versus
COMMISSIONER, TRADE & TAXES & ANR..... Respondents

Through: Sh. Ruchir Bhatia, Advocate, for petitioner, in Item Nos.1, 3, 4, 5, 19, 21, 31, 32, 33, 35, 46, 48, 49, 53, 54, 56, 65, 68, 69, 71, 75, 76, 85, 98, 99, 103, 104, 105, 110

Sh. Virag Tiwari, Sh. K.J. Bhat and Sh. Nitin Gulati, Advocates, for petitioners, in Item Nos.6, 13, 96.

Sh. Gajanand Kirodiwal and Sh. Saarthak Bansal, Advocates, for petitioner, in Item No.14

Sh. Nitin Gulati, Advocate, for petitioner, in Item Nos.18, 20, 47, 58, 59, 67, 79

Sh. Vasdev Lalwani, Sh. S.C. Jain and Sh. Rohit Gautam, Advocates, for petitioner, in Item No.22, 27, 28, 77, 78, 80, 81, 83

Sh. Raj. K. Batra, Sh. Rajesh Jain and Sh. Kapil Chaudhary, Advocates, for petitioner, in Item No.29, 34, 39, 41, 45, 52, 57, 61, 62, 64, 70

Sh. Vineet Bhatia, Sh. Chanderkant and Sh. Saket Grover, Advocates, for petitioner, in Item No.55, 66, 72, 73, 74 & 92.

Sh. S.K. Khurana, Advocate, for petitioner, in Item No.63

Sh. Biswajeet, Advocate, for petitioner, in Item No.82.

Sh. Vardaan Dhawan, Advocate, for petitioner, in Item No.84

Sh. S.K. Khurana, Advocate, for petitioner, in Item Nos.86, 87.

Sh. Gautam Narayan, ASC with Sh. R.K. Iyer, Advocates, for respondents, in Item Nos.1-2, 6, 9, 16, 19, 20, 21, 22, 24, 25, 26, 32, 33, 34, 35, 39, 44, 45, 46, 49, 53, 54, 56, 58, 59, 65, 66, 67, 68, 71

Sh. Satyakam, ASC, GNCTD, for respondents, in Item Nos.1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 20, 21, 22-38, 40-43, 47-48, 50-52, 57, 60-64, 69-70, 72-73, 75-76, 79, 84-85, 87, 96, 98, 99, 101 & 102.

Sh. Anuj Aggarwal, ASC with Ms. Deboshree Mukherjee, Advocates, for respondents, in Item No.3-5, 13-14, 31, 55, 74, 77-78, 80-83, 86, 91 & 93.

Sh. A.K. Babbar, Sh. Surinder Kumar, Sh. Atul Babbar, Ms. Ruchi Babbar, Ms. Amita Babbar, Sh. Bharat Tripathi, Sh. Sushil Gaba, Sh. Bharat Tripathi and Sh. Promod Kumar Jain, Advocates, for petitioner, in Item Nos.2, 7-9, 10, 11, 12, 13, 15, 16, 17, 23, 24-26, 30, 36-38, 40, 42-44, 50-51, 60, 97.

Sh. Peeyosh Kalra, ASC with Sh. Shiva Sharma, Advocate, for VAT Dept. in Item Nos. 88, 89, 94 & 95, 97, 100.

Sh. Peeyosh Kalra, ASC with Ms. Sona Babbar, Advocate, for respondent, in Item No.105, 110

Sh. Gautam Narayan, ASC with Sh. R.A. Iyer, Advocate, for respondents, in Item Nos.90 and 92.

Sh. Sumit Kumar Batra, Advocate, for petitioner, in Item No.100, 101

Sh. Bharat Kumar Tripathi, Advocate, for petitioner, in Item No.102

Sh. Siddhartha Shankar Ray, Advocate, for respondent, in Item No.103.

Sh. Nitin Gulati, Advocate, for petitioner, in Item No.106.

Sh. Shadan Farasat and Sh. Ahmed Said, Advocates, for respondent, in Item No.106.

Sh. S.K. Khurana, Advocate, for petitioner, in Item No.107

Sh. Siddharth Dutta, Advocate, for respondent, in Item Nos. 107 and 108.

Sh. A.K. Babbar, Sh. Surendra Kumar, Sh. Atul Babbar, Sh. Bharat Tripathi and Ms. Amita Babbar, Advocates, for petitioner, in Item No.108.

Sh. Varun Nishchal, Advocate, for respondent, in Item No.109.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

MR. JUSTICE S. RAVINDRA BHAT

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The writ petitions are allowed. For detailed decision, the judgment dated 19.01.2017 in W.P.(C) 10701/2016 may be referred to.

S. RAVINDRA BHAT
(JUDGE)

NAJMI WAZIRI
(JUDGE)

JANUARY 19, 2017

