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

CNR No. DLHC010344962021

+ W.P.(C) 12579/2021 and CM APPL. 45742/2023
CAMPUS ACTIVEWEAR PRIVATE LIMITED Petitioner

Through: Mr. Vineet Bhatia with Mr..
Aamnaya Jagannath Mishra,
Mr. Abhinav Sharde, Ms. Anu
Aggarwal, Ms. Samridhi
Prakash, Ms. Tanish Aggarwal,
Mr. Shubham Mittal, Advs.

versus

COMMISSIONER OF VAT, DELHI Respondent

Through: Ms. Urvi Mohan, Mr. Sumit
Kumar & Ms. Mahika Bisht,
Advs.

CNR No. DLHC010044732022

+ W.P.(C) 1592/2022
SHIVA AUTO CAR INDIA PVT LTD Petitioner

Through: Mr. Vineet Bhatia with Mr..
Aamnaya Jagannath Mishra,
Mr. Abhinav Sharde, Ms. Anu
Aggarwal, Ms. Samridhi
Prakash, Ms. Tanish Aggarwal,
Mr. Shubham Mittal, Advs.

versus

COMMISSIONER OF VAT AND ANR. Respondents

Through: Ms. Urvi Mohan, Mr. Sumit
Kumar & Ms. Mahika Bisht,
Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **06.08.2026**

1. By way of the present order, two connected Writ Petitions are



being disposed of. **W.P.(C) 12579/2021** is treated as the lead matter. The Petitioner, in the said Writ Petition, has sought the following substantive reliefs:

“a) Issue a writ of mandamus or any other writ, order or direction of like nature to the Respondents, directing the Respondent to permit the Petitioner to download its statutory forms from the DVAT portal or in the alternative direct the respondents to issue statutory forms to the Petitioner.

b) Issue a writ of mandamus or any other writ, order or direction of like nature to the Respondents, directing the Respondent to maintain DVAT portal in accordance with law and not to impose any condition on the DVAT portal, which are not sanctioned by the DVAT Act or by the DVAT Rules,”

2. Learned Counsel appearing on behalf of the Petitioners submits that the controversy involved in the present petitions is squarely covered by the judgment of the Division Bench in **“M/s Srivenkateshware Tradex Pvt. Ltd. v. Commissioner, Delhi Value Added Tax & Ors.”**, **W.P.(C) 10115/2019**, decided on 25th March, 2022, wherein directions were issued to the Respondents to issue 'C' Forms and 'F' Forms upon furnishing of an indemnity bond.

3. It is further submitted that the Appeal preferred against the said judgment has since been disposed of by the Hon'ble Supreme Court in **“The Commissioner, Department of Trade and Taxes & Anr. vs. Ingram Micro India Pvt. Ltd.**, bearing **Civil Appeal No. 4573 of 2017**, decided on 13th November, 2025, thereby affirming the position of law.



4. In view of the aforesaid and as the issue arising in the present petitions is covered by the judgment in ***M/s Srivenkateshware Tradex Pvt. Ltd.*** (supra), the present Writ Petitions are disposed of in the same terms. The Respondents are directed to issue the requisite statutory forms, as prayed for by the respective Petitioners, upon furnishing of an appropriate indemnity bond, within a period of one month from the date of furnishing such bond.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 06, 2026/kp/MM