$~32, 33, 34, 39 & 40

* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 8903/2015 & CM No.20006/2015 (stay)
\+ W.P.(C) 8904/2015 & CM No.20007/2015 (stay)
\+ W.P.(C) 8905/2015 & CM No.20008/2015 (stay)
\+ W.P.(C) 8937/2015 & CM No.20074/2015 (stay)
\+ W.P.(C) 8938/2015 & CM No.20075/2015 (stay)

STAR ELECTRICALS INDIA ..... Petitioner
Through Mr Vasdev Lalwani, Mr S.K. Kapoor and Mr Ravi Chandhok, Advocates.

versus

THE COMMISSINONER OF VALUE ADDED TAX & ANR. ..... Respondents
Through Mr Avtar Singh, Advocate.

CORAM:
HON'BLE MR. JUSTICE BADAR DURREZ AHMED
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

% **18.09.2015**

This petition is entirely covered by our decision in Bhumika Enterprises v. Commissioner Value Added Tax & Anr. [W.P.(C) 7379/2015] and other connected matters which were decided on 28.08.2015. Consequently, the notice under Section 59(2) of the Delhi Value Added Tax Act, 2004 which was issued on 19.06.2015 and which was system generated, stands quashed. The consequent orders passed thereon have already been withdrawn by the letter dated 17.07.2015.

This order would not come in the way of the Department to issue fresh notices under Section 59(2) after application of mind by the concerned VATO and in accordance with law and to take steps pursuant thereto which will also be in accordance with law and would not be system generated notices or orders without human interface.

The writ petition is allowed to the aforesaid extent.

BADAR DURREZ AHMED, J

SANJEEV SACHDEVA, J

SEPTEMBER 18, 2015
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