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

\+ W.P.(C) 11037/2015 and CM No. 28496/2015

BHARAT SHELL PVT. LTD ..... Petitioner

Through: Mr Rajesh Jain, Mr Virag Tiwari and Mr K.J. Bhat

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr Gautam Narayan

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

O R D E R

% 27.11.2015

In this writ petition, the petitioner seeks the setting aside of a default assessment notice dated 25.09.2014 in respect of the year 2008-09 on the ground that it was barred by limitation. A prayer has also been sought for setting aside the rectification order dated 12.02.2015 which was issued in consequence of the said notice dated 25.09.2014. Both these orders could be objected to under Section 74 of the Delhi Value Added Tax Act, 2004 by the petitioner on the ground sought to be urged before us. But the petitioner did not choose to do so. The time for preferring objections under Section 74 as also the extended period which could have been availed of by the petitioner has expired long back. In these circumstances, we are not inclined to exercise the discretion in entertaining the pleas raised in the petition under Article 226 of the Constitution of India.

The writ petition is dismissed.

BADAR DURREZ AHMED, J

SANJEEV SACHDEVA, J

NOVEMBER 27, 2015
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