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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 3858/2016

**PERNOD RICARD INDIA PRIVATE
LIMITED**

..... Petitioner

Through: Mr N. Venkataraman, Senior Advocate
with Mr Puneet Agarwal, Mr Deepak Anand and
Mr Abhishek Boob, Advocates.

versus

**GOVERNMENT OF NCT OF DELHI THROUGH
PRINCIPAL SECRETARY (FINANCE) & ORS.**

..... Respondents

Through: Mr Gautam Narayan, ASC with Mr R.
A. Iyer, Advocate.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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04.05.2016

CM No. 16375/2016

1. Allowed, subject to all just exceptions.

W.P.(C) 3858/2016 & CM No. 16374/2016

2. The challenge in this petition is to an order dated 17th December, 2015 passed by the Special Commissioner-III, Department of Trade & Taxes, Government of NCT of Delhi, who is the Objection Hearing Authority ('OHA'). It is not in dispute that, against the aforementioned impugned order, the Petitioner has a statutory remedy by way of an appeal before the Appellate Tribunal Value Added Tax.

3. Although, Mr N. Venkataraman, learned Senior counsel appearing for the Petitioner, sought to persuade the Court to entertain the present petition, the Court is of the view that the Petitioner should avail the statutory remedy available to it in accordance with law.

4. While considering the question of condonation of delay, if any, in filing in the Petitioner preferring an appeal before the Appellate Tribunal, the fact that the Petitioner approached this Court will be taken into consideration.

5. The petition and the pending application are dismissed with the above observations.

S. MURALIDHAR, J

VIBHU BAKHRU, J

MAY 04, 2016
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