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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
10.
\+ **W.P.(C) 1925/2016**

PHILIPS INDIA LTD. ..... Petitioner
Through: Ms. Kavita Jha, Mr. Shammi Kapoor and Ms. Puja Juneja, Advocates.

versus

COMMISSIONER OF TRADE AND TAX
(SYSTEM BRANCH) ..... Respondent
Through: Mr. Gautam Narayan, Additional Standing counsel with Mr. R.A. Iyer, Advocate for GNCTD.
Ms. Anita Bharal, Assistant Commissioner, Ward-202.
Mr. Satish Kumar Gupta, AVATO (System).

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>
% **04.05.2016**

1. A short affidavit has been filed by the Respondent explaining that the online filing system is specifically designed “to prevent revision of returns and modification of purchase/sales figures when a dealer has obtained Form C or other form for the relevant tax period”. It is further submitted that in the present case Petitioner obtained Form C against purchases from Elcoteq Electronics India Private Limited (‘EEIPL’) which is shown at Serial No. 29

of the list of purchasers appended to the affidavit submitted by the Petitioner (enclosed as Annexure B to the petition). It is submitted that in the event the Petitioner desires to modify the purchase figures then such course would not be permissible.

2. Ms. Kavita Jha, learned counsel appearing for the Petitioner clarifies that as far as the purchases made from EEIPL are concerned, the Petitioner does not propose to modify the figures. She has produced a copy of the Form C which she says is the only one issued during the first quarter of 2013-14. She points out that for the second quarter of 2013-14 the Petitioner had no difficulty in uploading its return. The difficulty was faced for the first, third and fourth quarter returns.

3. Mr. Gautam Narayan, learned Additional Standing counsel for the GNCTD offers that the Petitioner may bring the copy of the Form C, the GR as well as invoices to the concerned Value Added Tax Officer ('VATO'), Ward-202 and after the details are verified the VATO will permit the Petitioner to revise and upload the returns for the first, third and fourth quarters in the presence of the VATO.

4. In view of the above statement, it is directed that the Petitioner will appear before the VATO with the relevant documents as mentioned on 5th May 2016 at 11 am. The VATO will verify the details within a period of 10 days and forthwith inform the Petitioner to enable an authorised representative of the Petitioner to come to the office of the VATO to upload the revised returns for the aforementioned three quarters of 2013-14 in the presence of the VATO.

5. The petition is disposed of in the above terms.

6. A copy of this order be given *dasti* under the signature of Court Master.

S. MURALIDHAR, J

VIBHU BAKHRU, J

MAY 04, 2016
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