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

+ W.P. (C) 1229/2015, CM APPL.32840/2016,
W.P. (C) 1230/2015, CM APPL.32838/2016,
W.P. (C) 1614/2015, W.P. (C) 1615/2015, W.P. (C) 1616/2015,
W.P. (C) 1617/2015, W.P. (C) 1618/2015, W.P. (C) 1619/2015,
W.P. (C) 1620/2015, W.P. (C) 1621/2015, W.P. (C) 1952/2015,
W.P. (C) 1953/2015, W.P. (C) 1954/2015, W.P. (C) 1955/2015,
W.P. (C) 1956/2015, W.P. (C) 1957/2015, W.P. (C) 1958/2015,
W.P. (C) 1959/2015, W.P. (C) 2067/2015, W.P. (C) 2109/2015,
W.P. (C) 2110/2015, W.P. (C) 2111/2015, W.P. (C) 2155/2015,
W.P. (C) 2156/2015, W.P. (C) 2157/2015 & W.P. (C) 2884/2015

LARSEN & TOUBRO LIMITED & ANR. Petitioners
Through: Mr. N. Venkatraman, Sr. Advocate with
Mr. Sanand Ramakrishnan, Mr. Rajeev Mishra and
Mr. R. Satish, Advocates.

versus

COMMISSIONER OF VALUE ADDED TAX & ANR..... Respondents
Through: Mr. Ramji Srinivasan, Sr. Advocate with
Mr. Anuj Aggarwal, Mr. R.A. Iyer, Mr. Vivek Paul,
Ms. Deboshree Mukherjee, Mr. Tushar Bhardwaj,
Advocates along with Mr. Kamaldeep Gupta,
Assistant commissioner (Spl. Zone).

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

% **ORDER**
08.12.2016

In all these proceedings, the petitioners' common complaint is that the orders made by the VATO/Assistant Commissioner in reassessment proceedings were without adhering to the principle of

natural justice. It is also contended additionally that though the order was ostensibly made on 8.12.2014, the order was in fact not communicated before 12.12.2014, thus delaying the period of limitation spelt out under the provisions of the DVAT Act. In this regard it is stated that this Court had directed the respondents to pass fresh orders after hearing the petitioners by its order dated 12.12.2013.

At the outset, Mr. Ramji Srinivasan, learned senior counsel for the Govt. of NCT of Delhi states upon instructions that the claim in the petitions would not be opposed insofar as they seek fresh hearing in accordance with law. He, however, contests that the impugned orders dated 08.12.2014 were made beyond the period of limitation.

Having regard to the submissions made by the parties, especially those on behalf of the respondents by their senior counsel, this Court is of the opinion that ends of justice requires that the fresh orders be made in accordance with law. Consequently, impugned orders dated 08.12.2014 are hereby quashed. The respondents shall endeavour to complete the proceedings after giving fair opportunity of hearing to the petitioners at their earliest convenience and in any event within four months from today.

The writ petitions are allowed in the above terms.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

DECEMBER 08, 2016

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