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

**16.**

+ **VAT APPEAL 5/2016**

GRAVISS HOSPITALITY LTD. .... Appellant  
Through: Mr. Ruchir Bhatia, Advocate.

versus

COMMISSIONER, OF TRADE & TAXES, DELHI..... Respondent  
Through: Mr. Gautam Narayan, ASC with  
Mr. R.A. Iyer, Advocate.

**CORAM:**  
**JUSTICE S.MURALIDHAR**  
**JUSTICE VIBHU BAKHRU**

**ORDER**  
% **24.05.2016**

**CM No. 10988 of 2016 (for condonation of delay)**

1. The delay of 540 days in filing this appeal can be attributed to the pendency in this Court of the writ petition challenging the impugned order of the learned Single Member of the Appellate Tribunal, Value Added Tax ('AT'). The said writ petition ultimately came to be decided on 18<sup>th</sup> February, 2016 holding that the order passed by the Single Member of the CIT was valid. The Court had in that judgment granted leave to the Petitioner to prefer the present statutory appeal along with an application for condonation of delay.

2. In that view of the matter the delay in filing the present appeal is

condoned. The application is disposed of.

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3. The short question that arises for determination is whether the AT was by the impugned order justified in requiring the Appellant to pay 20% of the tax and 10% of the penalty as pre-deposit for the purposes of its appeal to be considered.

4. Having heard learned counsel for the Appellant, the Court is of the view that the impugned order requires to be modified to the extent requiring the Appellant to deposit with the Respondent 10% of the disputed amount of tax within a period of four weeks from today.

5. Subject to the compliance by the Appellant with the above direction, the Appeal Nos. 951-52/ATVAT/13-14 shall be heard and disposed of by the AT on merits. It will be open to the Respondent to raise an objection as regards limitation and such objection will also be considered by the AT in accordance with law.

6. The appeal is disposed of in the above terms.

**S.MURALIDHAR, J**

**VIBHU BAKHRU, J**

**MAY 24, 2016**

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