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* IN THE HIGH COURT OF DELHI AT NEW DELHI
17&18.
+ VAT APPEAL 6/2016

M/S. BHUPINDER AUTO INTERNATIONAL ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate.

versus

COMMISSIONER, TRADE & TAXES, DELHI ..... Respondent
Through: Mr. Satyakam, Additional Standing counsel.

And

+ VAT APPEAL 7/2016

M/S. BHUPINDER AUTO INTERNATIONAL ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate.

versus

COMMISSIONER, TRADE & TAXES, DELHI ..... Respondent
Through: Mr. Satyakam, Additional Standing counsel.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **24.05.2016**

CM No. 11673 of 2016 (For condonation of delay) inVAT APP No. 6 of 2016
CM No. 11675 of 2016 (For condonation of delay) inVAT APP No. 7 of 2016

1. For the reasons stated therein, the delay in filing the appeals is condoned.

2. The applications are allowed.

VAT APPEAL Nos. 6 of 2016 & 7 of 2016

3. It is pointed out that subsequent to the impugned order dated 27th August 2014 of the learned Single Member of the Appellate Tribunal, Value Added Tax (AT) in Appeal Nos. 42-53/ATVAT/10-11 for Assessment Years (AYs) 2007-08 and 2008-09, an order dated 28th March 2016 has been passed by a Division Bench of the AT in Appeal Nos. 34-41/ATVAT/10-11 (***M/s. Nitin International v. Commissioner of Trade and Taxes***) taking a view contrary to the impugned order passed by the learned Single Member on the very same issues involved in the present appeal.

4. In that view of the matter, the impugned order dated 27th August 2014 is set aside and the matter is remanded to the AT for reconsideration of the appeals on merits in the light of the decision of the AT in ***M/s. Nitin International v. Commissioner of Trade and Taxes*** (*supra*) in accordance with law. Appeal Nos. 42-53/ATVAT/10-11 shall be listed before the AT on 9th August 2016 for directions.

5. The appeals are disposed of in the above terms.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 24, 2016/mg