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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
19.
\+ **VAT APPEAL 8/2016**

FOOD WORLD ..... 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. 14117 of 2016 (For condonation of delay)

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

2. The application is allowed.

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3. The short question involved in this appeal is whether the Appellate Tribunal, Values Added Tax (AT) was justified in requiring the Appellant to make a pre-deposit of 25% of the disputed tax and interest for hearing its appeal.

4. Mr Ruchir Bhatia, learned counsel for the Appellant, has drawn the attention of this Court to the order of dated 2nd May 2014 passed by this Court in ST APP No. 20 of 2014 ***(R.K. Refreshment & Enterprises (P) Ltd. v. Commissioner of Trade and Taxes, Delhi)***, where in more or less similar

circumstances, involving the same issue, the Court exempted the appellant there from depositing any amount as a condition for entertaining the appeal.

5. In that view of the matter, the impugned order dated 12th May 2014 of the AT is set aside. The appeal preferred by the Appellant is directed to be heard by the AT on merits without any pre-deposit. The said appeal shall be listed before the AT on 16th August 2016 for directions.

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

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 24, 2016
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