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

\+ ST.APPL. 36/2014

LVMH WATCH & JEWELLERY INDIA (P) LTD ..... Petitioner

Through: Mr. Sanjeev Sachdeva with Mr. Rijoy Bhaumik and Mr. Jatinder Pal Singh, Advocates.

Versus

COMMISSIONER, VAT ..... Respondent

Through: Mr. Satyakam, Advocate.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

<u>O R D E R</u>

% **14.09.2016**

The matter is listed today as 13.09.2016 was declared holiday on account of 'Id-ul-Zuha'.

The question of law sought to be urged is with respect to the correct interpretation of proviso to Section 34 (1) of the DVAT Act in the circumstances.

The VAT Tribunal in its impugned order overruled the contentions holding that the exercise of power under proviso to Section 34 (1) of the DVAT Act was unimpeachable.

We find no reason to differ from the Tribunal's view which merely confirmed the first appellate order in this regard. However, all rights and contentions with respect to the merits of the pending appeal are reserved.

The appeal is dismissed.

S. RAVINDRA BHAT, J

SEPTEMBER 14, 2016 **DEEPA SHARMA, J**

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