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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **W.P.(C) 2860/2016 & CM No. 11988/2016**

ALLIANCE PETROLEUM PVT. LTD. ..... Petitioner
Through: Mr. Bhagwati Prasad, Advocate.

versus

GOVT. OF NCT OF DELHI & ORS. ..... Respondents
Through: Mr. Gautam Narayan, Additional Standing counsel for GNCTD with Mr. R.A. Iyer, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **08.04.2016**

1. The Petitioner is seeking to challenge the constitutional validity of Section 3 of the Delhi Sales Tax Act, 1975 ('DST Act') and in particular Section 3(7) of the DST Act which defines 'taxable quantum'.

2. The DST Act stood repealed with the coming into effect of the Delhi Value Added Tax Act, 2004 ('DVAT Act'). The Petitioner's assessment for the year 2001-02 took place first with an assessment order of 31st March 2003 which became final with the dismissal of its appeal by the Appellate Tribunal on 28th March 2014. For thirteen years after the completion of the assessment, the Petitioner did not think it appropriate to raise any challenge to the constitutional validity of the provisions in terms of which the assessment took place.

3. The Court considers it to be a sheer abuse of the process of law that the Petitioner has woken up one fine day after thirteen years to challenge the constitutional validity of a provision under which the assessment took place.

4. Accordingly, the writ petition is dismissed.

S. MURALIDHAR, J

VIBHU BAKHRU, J

APRIL 08, 2016/dn