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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
23.
\+ **W.P.(C) 4012/2016**

M/S N.S. TRADING CO. THROUGH ITS PROPRIETOR NARINDER SINGH ..... Petitioner

Through: Mr A. K. Babbar and Mr Ankur Sethi, Advocates.

versus

COMMISSIONER VALUE ADED TAX, & ANR. ..... Respondents

Through: Mr Satyakam, Additional Standing counsel for GNCTD.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

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

% **06.05.2016**

1. This is another case of sealing of the Petitioner's business premises under Section 60 of the Delhi Value Added Tax Act, 2004.

2. The challenge in this writ petition is to the order dated 1st March, 2016 passed by the Department of Trade & Taxes, Government of NCT of Delhi, New Delhi. It is evident that the sealing has taken place contrary to law as explained by this Court in ***Larsen & Toubro Ltd. v. Govt. GNCTD (2016) 89 VST 35*** and several orders including the order dated 13th January, 2016 in W.P.(C) No.300/2016 ***(Surya Enterprises Through: Its Karta Daman***

Thukral v. Commissioner Value Added Tax) and the order dated 15th January, 2016 in W.P.(C) No.350/2016 ***(Thukral Steel Corporation v. Commissioner Value Added Tax).***

3. Consequently, it is directed that within 48 hours from now the Respondent Department of Trade and Taxes will, if it has not already done so, take custody of any documents, records, registers, book of accounts or goods lying in the premises of the Petitioner, which it requires for the purposes of the case against the Petitioner after handing over copies thereof, where possible, to the Petitioner. An inventory of the documents, records, registers, books of accounts or goods seized will be prepared. The premises will be de-sealed and handed back to the Petitioner not later than 4 pm on 9th May, 2016.

4. The writ petition is disposed of in the above terms.

5. Dasti under the signatures of the Court Master.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 06, 2016/MK