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

\+ VAT APPEAL 24/2016, CM Nos. 34719-34720/2016

HIND POCKET BOOKS PVT LTD ..... Appellant

Through: Mr. Vasdev Lalwani, Advocate along with Mr. Mukul Gautam, Mr. Rohit Gautam and Mr. Mohit Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. ..... Respondents

Through: Mr. P. Roychaudhuri, Addl. Standing Counsel for GNCT along with Mr. Aamir Aziz, Advocate.

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

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

% **21.09.2016**

The question of law sought to be urged is "*Whether, in the circumstances of the case, penalty for non-payment of VAT when it was not due, could have been levied?*"

The assessee/appellant had sold two used cars; its business is however of printing books and other publications. This court had in the main appeal with respect to the levy of VAT and in VAT Appeal No. 23/2016 in Hind Pocket Books Pvt. Ltd. vs. Commissioner of VAT & Anr. held that the levy was unwarranted, in doing so, the court had taken into consideration a previous decision of this Court in ***<u>Anand Décor vs. Commissioner of VAT</u>*** decided on 23.12.2014 in ST Appeal

No. 35/14. In the circumstances, obviously the penalty levied and upheld by the authorities below is unsustainable. It is accordingly set aside. The appeal is therefore allowed in the above terms.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

SEPTEMBER 21, 2016
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