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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
15 to 28

+ **W.P.(C) 11221/2015 & CM No. 29209/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11222/2015 & CM No. 29210/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11279/2015 & CM No. 29493/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11280/2015 & CM No. 29498/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11383/2015 & CM No. 29954/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11384/2015 & CM No. 29955/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11556/2015 & CM No. 30602/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11557/2015 & CM No. 30603/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11558/2015 & CM No. 30605/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11559/2015 & CM No. 30606/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11561/2015 & CM No. 30608/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11562/2015 & CM No. 30609/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

WITH

+ **W.P.(C) 11639/2015 & CM No. 30914/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.
versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

AND

+ **W.P.(C) 11640/2015 & CM No. 30915/2015 (for stay)**

BAJRANG FABRICS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani and Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through: Mr Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

ORDER
02.06.2016

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Dr. S. Muralidhar, J.:

1. These are fourteen petitions filed by a dealer registered under the Delhi Value Added Tax Act 2004 ('DVAT Act') challenging the default notices of assessment of tax and interest dated 7th September 2015 under Section 32 of the DVAT Act passed by the Value Added Tax Officer ('VATO') for various quarters of the year 2013-14 and 2014-15 and default notices of assessment of penalty of the same date under Section 33 of the DVAT Act. The Petitioner also challenges the corresponding notices dated 11th August 2015 issued to the Petitioner under Section 59 (2) of the DVAT Act as being contrary to both the DVAT Act and the Central Sales Tax Act, 1956 ('CST Act').

2. The Petitioner is functioning in the jurisdiction of the Assistant Commissioner VAT/Assessing Authority Ward No. 70 and is holding a TIN number. It is engaged in the business of trading in all kinds of fabric including imported fabrics. The Petitioner is also undertaking *inter-state* sales. It is, therefore, also registered under the CST Act since November 2011. The Petitioner states that it has been regularly filing its returns under both the CST Act and the DVAT Act.

3. The Petitioner states that during the years 2013-14 and 2014-15 it had been regularly filing returns declaring its turnover both under the DVAT Act

and the CST Act. Where there were interstate sales, the Petitioner obtained the requisite 'C' Forms from the purchasing dealers to claim the concessional rate of CST in terms of Section 8 (4) of the CST Act.

Notices under Section 59 (2) DVAT Act

4. Notices were received by the Petitioner on 11th August 2015 under Section 59 (2) of the DVAT Act from the VATO Ward 70, directing it to furnish various information/documents in respect of interstate sales made to M/s. Rajesh Traders, a registered dealer of Rajasthan for the period 1st April 2013 to 31st March 2015. The notices were uploaded on the website of the Department of Trade & Taxes ('DT&T') in the account of the Petitioner. According to the Petitioner, the said notices were not delivered to it in terms of Rule 62 of the Delhi Value Added Tax Rules 2005 ('DVAT Rules').

5. The Petitioner claims that it was not aware that the said notices had been uploaded on the website. Referring to Sections 12 and 13 of the Information Technology Act, 2002 ('IT Act') it is contended that as long as the notices in electronic form were not viewed and downloaded by the Petitioner they could not be said to have been served on the Petitioner.

Ex parte notices of default assessments of tax and penalty

6. The Petitioner says that since it was not aware of the above notices, it did not appear before the VATO Ward 70 on the date mentioned in the notice. Consequently, the impugned *ex parte* notices of default assessments of tax, interest and penalty under Sections 32 and 33 of the DVAT Act came to be issued on 7th September 2015 raising demands for the periods mentioned

therein. Hereunder, in a tabular form, are the details of the period, the dates of the notices issued, the dates of the notices of default assessments and the amounts which are impugned in these petitions:

Writ No	Tax Period	Date of S.(59)(2) Notice	Order u/s 32		Order u/s33	
			Date	Amount	Date	Amount
W.P.(C) 11221/2015	4 th quarter of 2014	11 th August 2015			7 th September 2015	2,29,292
W.P.(C) 11222/2015	1 st quarter of 2014	11 th August 2015			7 th September 2015	14,43,938
W.P.(C) 11279/2015	4 th quarter of 2014	11 th August 2015	7 th September 2015	2,44,275		
W.P.(C) 11280/2015	1 st quarter of 2014	11 th August 2015	7 th September 2015	17,00,880		
W.P.(C) 11383/2015	3 rd quarter of 2013	11 th August 2015			7 th September 2015	7,32,972
W.P.(C) 11384/2015	1 st quarter of 2013	11 th August 2015			7 th September 2015	7,35,678
W.P.(C) 11556/2015	4 th quarter of 2013	11 th August 2015	7 th September 2015	16,58,932		
W.P.(C) 11557/2015	1 st quarter of 2013	11 th August 2015	7 th September 2015	9,76,940		
W.P.(C) 11558/2015	2 nd quarter of 2014	11 th August 2015	7 th September 2015	7,63,457		
W.P.(C) 11559/2015	2 nd quarter of 2014	11 th August 2015			7 th September 2015	6,69,619
W.P.(C) 11561/2015	2 nd quarter of 2013	11 th August 2015	7 th September 2015	15,15,087		
W.P.(C) 11562/2015	4 th quarter of 2013	11 th August 2015			7 th September 2015	13,64,991
W.P.(C) 11639/2015	3 rd quarter of 2013	11 th August 2015	7 th September 2015	9,17,922		

W.P.(C) 11640/2015	2 nd quarter of 2013	11 th August 2015			7 th September 2015	11,74,361
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7. The reasons given in each of the notices is identical except for change in the periods and the figures. The reasons in one such notice dated 7th September 2015 of default assessment of tax and interest for 1st, 2nd and 4th quarters of 2014-15 reads as under:

“A notice under Section 59 (2) of DVAT Act 2004 was issued to the dealer on 11th August 2015 directing the dealer to file documents before 14.08.2015 in r/o interstate sales made to M/s. Rajesh Traders (TIN 08854055364) dealer of Rajasthan whose which has been found to be a suspicious/bogus dealer. Since the dealer has made ISS of fabrics to the tune of Rs. Rs.4,81,31,272/- in First Qtr. 2014-15, Rs.2,23,20,667/- in Second Qtr. 2014-15 & Rs.76,43,063/- in the Fourth Qtr. 2014-15 Taxable @5% additional tax and penalty under Section 86 (10) of DVAT Act, 2004 is imposed against the dealer along with interest up to date.”

Petitioner's contentions on merits

8. It is contended by the Petitioner that if indeed it had undertaken inter-state sales as alleged in the above notices of default assessment, then clearly such transactions could not be taxed under Section 32 of the DVAT Act and no penalty under Section 33 of the DVAT could have been levied. Inter-state sales would be taxable only under the CST Act. Secondly, it is pointed out with reference to the notes in the relevant file of the DT&T that the above *ex parte* notices of default assessments of tax, interest and penalty under Sections 32 and 33 of the DVAT Act which were issued on 7th September 2015 were not framed by the concerned VATO of Ward 70 but by a Record Keeper and therefore, were without jurisdiction.

9. Notice was directed to be issued by this Court in each of the petitions on 2nd December 2015. The Respondents were restrained from adopting any coercive measures for recovery of the demands.

Stand of the DT&T

10. In reply to the petitions it is stated by the DT&T that the Petitioner has an equally efficacious alternative remedy to challenge the impugned order under Section 74 of the DVAT Act before the Objection Hearing Authority ('OHA').

11. On merits it is submitted by the DT&T that uploading of the notices on the website constituted deemed service on the Petitioner. Reference is made to an order issued by the Commissioner, Trade and Taxes on 17th January 2014 under Rule 62 (1) (vi) of the DVAT Rules which *inter alia* states that with effect from 1st February 2014, notices, summons or orders by Value Added Tax (VAT) Authorities shall be issued to dealers by electronic means by pasting the same on the webpage of the individual dealers and that such manner of service shall be deemed to be service of the document/notice/order for the purposes of Rule 62 of the DVAT Rules.

12. It is further denied by the DT&T that the impugned assessment orders were framed by the Record Keeper and not by the concerned VATO. It is denied that VATO has not disputed that the transactions between the Petitioner and M/s. Rajesh Traders were interstate sales and that the impugned order was passed without application of mind.

13. The Court has heard the submissions of Mr. Vasdev Lalwani, learned

counsel for the Petitioners, as well as Mr. Gautam Narayan, learned Additional Standing counsel for the Respondents.

Alternative remedy

14. The first issue concerns the efficacious alternative remedy available to the Petitioner before the OHA by Section 74 of the DVAT Act. The Court finds, for reasons to be discussed hereafter, that there are obvious glaring errors in each of the impugned orders which appear to system generated and issued without application of mind. In the circumstances relegating the Petitioner to the alternative remedy of going before the OHA would cause further delays in resolving the disputes that have arisen and would not be efficacious. Therefore, the above preliminary objection is rejected.

Service of notice

15. The second issue concerns the service of the notices under Section 59 (2) DVAT Act on the Petitioner. Section 100 A of the DVAT Act 2004 speaks of automation i.e. the preparation and issue of notice and orders in electronic form. It reads as under:

“100A Automation

(1) The Government may, by notification in the Official Gazette, provide that the provisions contained in the Information Technology Act, 2000 (21 of 2000) as amended from time to time, and the rules made and directions given under that Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates as are specified in the said notification shall, insofar as they may, as far as feasible, apply to the

procedures under this Act.

(2) Where a notice or communication is prepared on any automated data processing system and is properly served on any dealer or person, then the said notice or communication shall not be required to be personally signed by the Commissioner or any other officer subordinate to him, and the said notice or communication shall not be deemed to be invalid only on the ground that it is not personally signed by the Commissioner.”

16. Under Rule 62 of the DVAT Rules the manner of service of notices, documents and orders has been set out. Under Rule 62 (1) (vi) the Commissioner can prescribe any manner of service of notice other than those mentioned in Rule 62 (1) (i) to (v). The order dated 17th January 2014 issued by the Commissioner in exercise of the power under Rule 62 (1) (vi) of the DVAT Rules states that with effect from 1st February 2014 all notices or summons or orders under the DVAT Act or DVAT Rules or the CST Act shall be served upon the dealer(s) in the following manner:

(a) All VAT Authorities shall issue the notices/summons/ orders to the dealers by electronic means by passing the same on webpage of individual letters. In addition to this, an SMS alert on the registered mobile numbers of the respective dealer may also be sent, wherever a mobile number has been furnished to the Department. The documents shall also be emailed to the dealers, if the email id has been intimated by dealer to the department.

(b) The documents so generated will be available on the department’s website www.dvat.gov.in and will be accessible to dealers in their respective login ID. Such documents shall be deemed to have been issued and served for the purposes of Delhi Value Added Tax Act, 2004, Delhi Value Added Tax Rules, 2006 and the Central Sales Tax Act, 1956.”

17. In addition in para 2 of the said Order, it has been provided that as soon as the document was issued by the VAT Authority, it would be available 'instantly' to the dealer for view that the dealer under the link 'Notices/Summons/Orders'. It states that as soon as the dealer logs on to its web page, a pop-up message will appear and after reading the 'document', the dealer shall click on 'ok' button available at the end of the notice, as a proof of reading the document. Afterwards, the dealer may access other links. It is then stated "the manner of service, shall be deemed to be a service of document for the purpose of Rule 62 of the Delhi Value Added Tax Rules, 2005 at par with other manners prescribed under the said Rule". Further the dealers are advised to visit their webpage regularly in order to have immediate access of notice/summon/order issued.

18. Mr. Lalwani however contends that this is contrary to Section 12 and 13 of the IT Act which read as under:

"12. Acknowledgement of receipt – (1) -where the originator has not agreed with the addressee that the acknowledgment of receipt may be given by

(a) Any communication by the addressee, automated or otherwise.; or

b) Any conduct of the addressee, sufficient to indicate to the originator that the electronic record has been received.

(2) Where the originator has stipulated that the electronic record shall be binding only on receipt of an acknowledgement of such electronic record by him, then unless acknowledgement has been so received, the electronic record shall be deemed to have been never sent by the originator.

(3) Where the originator has not stipulated that the electronic record shall be binding only on receipt of such acknowledgement, and the acknowledgement has not been received by the originator within the time specified or agreed or, if no time has been specified or agreed to within a reasonable time, then, the originator may give notice to the addressee stating that no acknowledgement has been received by him and specifying a reasonable time by which the acknowledgment must be received by him and if no acknowledgment is received within the aforesaid time limit he may after giving notice to the addressee, treat the electronic record as though it has never been sent.

13. Time and place of despatch and receipt of electronic record -

(1) - Save as otherwise agreed between the originator and the addressee, the dispatch of an electronic record occurs when it enters a computer resource outside the control of the originator.

(2) Save as otherwise agreed between the originator and the addressee, the time of receipt of electronic record shall be determined as follows -
namely,

(a) if the addressee has designated a computer resource for the purpose of receiving electronic record, -

(i) receipt occurs at the time when the electronic, record enters the designated computer resource, or

(ii) if the electronic record is sent to a computer recourse of the addressee i.e. not the designated computer resource, receipt occurs at the time when the electronic record is retrieved by the addressee,

(b) If the address has not designated computer resource along with specified timing, if any, receipt occurs when the electronic record enters the computer resource of the addressee.

(3) Save as otherwise agreed to between the originator and the addressee; an electronic record is deemed to be dispatch at the place

where the originator has his place of business, and is deemed to be received at the place where the addressee has his place of business.

(4) the provisions of Sub-section (2) shall apply notwithstanding that the place where the computer resource is located may be different from the place where the electronic record is deemed to have been received under sub -section(3).

(5) For the purposes of this section, -

(a) if the originator or the addressee has more than one place of business, the principal place of business, shall be the place of business;

(b) if the originator or the addressee does not have a place of business, his usual place of residence shall be deemed to be the place of business;

(c) 'usual place of residence', in relation to a body corporate, means the place where it is registered.

19. The originator of the notice in the present case is the Commissioner, VAT. Unless it has been agreed to the contrary between the originator and the noticee, the service of an electronic record will occur only when it enters a computer resource outside the control of the originator. Section 100A of the DVAT Act, inserted with effect from 16th November 2005, enables the Commissioner to issue summons/notices/orders in electronic form. Section 100A of the DVAT Act appears to be in conformity and consistence with Sections 12 and 13 of the IT Act. The originator of the notices is a statutory authority, having the powers in terms of the DVAT Act read with the DVAT Rules to prescribe the manner of service of electronic orders, summons, notices etc. The Commissioner, as the originator of the notices under Section 59 (2) of the DVAT Act, has in terms of the order issued by him on 17th

January 2014 deemed that pasting of the notices on the web page of the dealer would be deemed service of notice on the dealer.

20. The Court is unable to find a legal infirmity in the Order dated 17th January 2014. It is not inconsistent with Section 13 (1) read with Section 13 (2) of the IT Act. While there may not be an express agreement between the originator and the notice, an order validly passed by the Commissioner in exercise of his powers under Rule 62 (1) (vi) of the DVAT Rules is binding on the registered dealers. Therefore, the system put in place by the Commissioner by the order dated 17th January 2014 cannot be said to be inconsistent with Sections 12 and 13 of the IT Act. It appears that the dealers registered under the DVAT Act are in fact adapting their functioning to the changed system of service of electronic notices, summons or orders by DT&T.

21. The Petitioner being a registered dealer under the DVAT Act ought to have been aware of the above Order dated 17th January 2014 issued by the Commissioner. The Petitioner was required to go to its account on the DT&T website to view the notices posted on the said website. If the Petitioner had given the mobile phone details to the DT&T, it would have received SMS alerts as well. The failure by the Petitioner to go to the website to view the impugned notices, notwithstanding the order dated 17th January 2014 of the Commissioner, disables it from contending that there is no proper service on it of the said notices under Section 59 (2) of the DVAT Act.

Notices not issued by the Record Keeper

22. The next contention that has been raised concerns the events leading to the passing of the impugned default notices of assessment of tax, and interest as well as penalty. The Petitioner had access to the notings on the file with the DT&T and on that basis it is sought to be contented that the order has been issued not by the VATO concerned but by the Record Keeper. The above contention is vehemently denied by the DT&T.

23. The Court has perused the said notings on the file. While there is a noting signed by the Record Keeper that reads: “default assessment orders and penalty framed under Section 32 and 33”, there is nothing beyond that to suggest that it was the Record Keeper who framed such orders. It is plausible that the Record Keeper was merely noting the fact of the notices having been framed. From this it is not possible to infer that the impugned notices of default assessments of tax, interest and penalty were issued by the Record Keeper and not by the VATO.

Default assessments unsustainable in law

24. The central issue in these petitions concerns the validity of the impugned notices of default assessments of tax, interest and penalty all dated 7th September 2015. A perusal of the notices of the assessment of tax and interest dated 7th September 2015 reveals that they have all been issued under Section 32 of the DVAT Act. Each of them is identically worded except for the periods and the figures. Each notice records the fact that a notice under Section 59 (2) was issued to the dealer on 11th August 2015 asking him to file documents before 14th August 2015 in respect of the inter-

state sales made to M/s. Rajesh Traders, a dealer in Rajasthan which was found to be a 'suspicious/bogus dealer'. The next paragraph simply directs the dealer to pay a sum as tax and furnish proof of such payment on or before 6th October 2015.

25. Each of the impugned notices of default assessment of tax and interest reveal *inter alia* the tax period for which the demand has been raised. While Column 2 titled 'turnover reported by dealer' contains a figure (presumably as shown in the return filed by the dealer), Columns 3 and 4 titled 'turnover assessed' and 'tax paid' are shown as '0'. The remaining Columns 5, 6, 7 and 8 titled 'tax assessed', 'additional tax due', 'interest' and 'total amount due' contain figures. If the turnover assessed is zero, it is not possible that the tax assessed is at a figure for e.g., of Rs. 14,43,938 for the first quarter of 2014. This sort of obvious error can only be explained by some defect in the system through which the said notices have been generated. No attempt has been made by the DT&T to explain the error.

26. The second obvious error is that the impugned notices of default assessment claim that the Petitioner made inter-state sales to the dealer in Rajasthan who was found to be a 'suspicious/bogus' dealer. The notices proceed to state that "since the dealer has made ISS of fabrics to the tune of.....", he is being asked to pay additional tax and penalty under Section 86 (10) of the DVAT Act. If indeed the sale was an inter-state one, then only the CST Act would apply and not the DVAT Act.

27. Faced with this difficulty, Mr. Gautam Narayan, learned Additional

Standing counsel for the DT&T, sought to suggest that what the VATO meant to convey was that since the dealer in Rajasthan was found to be a 'suspicious/bogus' dealer the sale made by the Petitioner were not inter-state sales but local sales. However, the impugned notices state the contrary. The question of bringing such inter-state sales within the ambit of the DVAT Act does not arise. There has been an obvious non-application of mind by the VATO. He (or the computer) has mechanically framed identical notices of default assessments without bothering to examine what has been written therein.

28. The above ground is by itself sufficient to invalidate the impugned default notices of assessment of tax, interest and penalty dated 7th September 2015.

Conclusion

29. For the aforementioned reasons, the Court sets aside each of the notices dated 7th September 2015 of default assessment of tax, interest and penalty issued by the VATO under Sections 32 and 33 of the DVAT Act, which have been impugned in these petitions.

30. Mr Narayan maintains that what the DT&T is seeking from the Petitioner is the information and documents mentioned in the notices dated 11th August 2015 issued under Section 59 (2) of the DVAT Act. Therefore, there is no need to issue fresh notices. The Court accordingly directs that the Petitioner through its Authorized Representative to appear before the VATO Ward 70 on 20th July 2016 at 11 am in response to the above notices dated 11th August 2015 and provide the information and documents that are

available with it. After examining the said information and documents, and after affording the Petitioner an effective opportunity of being heard, as well as the returns already filed for the periods mentioned in the notices, and after complying with the principles of natural justice, the VATO concerned will pass appropriate orders in accordance with law.

31. The petitions and applications are disposed of in the above terms with no orders as to costs.

S. MURALIDHAR, J

VIBHU BAKHRU, J

JUNE 02, 2016

Rm/pkv

