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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
31.
+ **W.P.(C) 300/2016**

SURYA ENTERPRISES THROUGH: ITS KARTA DAMAN THUKRAL ..... Petitioner

Through: Mr. A.K. Babbar and Mr. Surinder Kumar, Advocates.

versus

COMMISSIONER VALUE ADDED TAX & ANR. ..... Respondents

Through: Mr. Gautam Narayan, Additional Standing counsel with Mr. R.A. Iyer, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **13.01.2016**

1. Notice. Mr. Gautam Narayan, learned Additional Standing Counsel ('ASC') for Respondents accepts notice.

2. The Petitioner, a proprietary concern, is registered under the Delhi Value Added Tax Act, 2004 as well as the Central Sales Tax Act, 1956. It holds a VAT registration which is valid as of date.

3. The Petitioner was surveyed by the Enforcement officials of the Respondents on 5th November 2015 pursuant to a deployment order of that

date issued by the Enforcement Branch of the Government of National Capital Territory of Delhi ('GNCTD'), Department of Trade & Taxes in terms of which searches were conducted in the premises of M/s. Thukral Steel Corporation, M/s Shubh Steel and M/s. Surya Enterprises (the Petitioner herein) all of whom were having their offices in the same building at Naraina Loha Mandi, Delhi.

4. As far as the present petition is concerned, the grievance is that the premises having been sealed on 5th November 2015 itself, there was no justification to continue to keep it sealed till today. It is submitted that the survey report dated 6th November 2015 prepared by the Enforcement officials reveals that the Department already has collected the necessary documents and information. Reliance is placed on the orders passed by the Court in similar cases including the order dated 19th May 2015 in Writ Petition (C) No. 3107/2014 (***Sandeep Chemical Corporation v. Commissioner, Value Added Tax***), order dated 26th May 2014 in W.P. (C) No. 3441/2014 (***Reema Polychem Ltd. v. GNCTD***) and order dated 8th July 2014 in W.P. (C) No. 1324/2014 (***S.D. Enterprises v. GNCTD***) where in similar circumstances, the Court has directed de-sealing of the premises within 48 hours of the sealing.

5. Mr. Gautam Narayan, learned ASC does not dispute the legal position as explained by the Court in the above orders. He, however, states that in the event that the Department is yet to take custody of the documents that it requires, it will do so within 48 hours from now.

6. In view of the above statement, it is directed that within 48 hours from now the Department will, if it has not already done so, take custody of any documents, records, registers, books 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 on or before the expiry of 48 hours from now.

7. The petition is disposed of in the above terms. A copy of this order be given *dasti* to learned counsel for the parties.

S. MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 13, 2016/dn