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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 669/2017

VIROCHA TECHNOLOGY & AUTOMATION Petitioner
Through Mr. Ruchir Bhatia, Advocate

versus

COMMISSIONER, TRADE & TAXES & ANR. Respondents
Through Ms. Deboshree & Mr. Siddharth
Dutta, Advocates

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

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26.04.2017

CM No. 3110/2017 in W.P.(C) 669/2017

1. Allowed, subject to all just exceptions.

W.P.(C) 669/2017

2. The issue in this petition concerns the failure by the Respondent/DVAT Department to issue 'C' form. It is accepted by the counsel on both sides that the issue stands answered in favour of the Petitioner and against the Department by the decision of this Court in *Ingram Micro India Pvt. Ltd. v. Commissioner, Department of Trade & Taxes & Ors. (2016) 89 VST 312 (Del)*.

3. The only explanation offered by the DVAT Department for not yet

complying with the said decision in these cases is that the DVAT Department has filed Special Leave to Appeal (C) No. 295 of 2017 against the said decision in the Supreme Court.

4. The Court has seen the order dated 27th March, 2017 passed by the Supreme Court in the above SLP. While by the said order leave has been granted and the matter has been fixed for final hearing in the month of July 2017, the decision passed by this Court has been not stayed.

5. Therefore, the DVAT Department is bound to comply with the binding directions issued by the Court in *Ingram Micro India Pvt. Ltd. v. Commissioner, Department of Trade & Taxes & Ors.* (*supra*).

6. This writ petition is, accordingly, disposed of in terms of the decision of this Court in *Ingram Micro India Pvt. Ltd. v. Commissioner, Department of Trade & Taxes* (*supra*) by directing that the DVAT Department will issue to the Petitioner the requisite 'C' form. In the event the DVAT Department desires that an indemnity bond should be furnished, it will communicate such requirement to the Petitioner not later than two weeks from today and issue the said C forms not later than three weeks from today.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 26, 2017

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