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

\+ **W.P.(C) 1406/2017**

SONY INDIA PVT. LTD. ..... Petitioner

Through: Mr.Tarun Gulati, Mr.Sparsh Bhargava, Mr.Nikhil Gupta and Mr.Tushar Gupta, Advs.

versus

GOVERNMENT OF NCT OF DELHI & ORS. ..... Respondents

Through Mr. Satyakam and Mr.Akshay Allagh, Advs.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE NAJMI WAZIRI

O R D E R

% **17.04.2017**

1. Notice. Mr Satyakam, Advocate accepts notice for the Respondents.

2. The reliefs sought in this petition are:

"(a) that this Hon'ble Court be pleased to direct the Respondents to either issue F forms (manually/ online) from Delhi with bifurcated details for the States of Andhra Pradesh and Telangana or allow petitioner to revise DVAT returns to correct discrepancies in the stock transfer details for the period June to September 2014 so that correct F forms can printed from the VAT website; "

(b) that this Hon'ble Court be pleased to issue a writ, order or directions in the nature of certiorari or any other writ, order or direction of like nature, to call for, examine the records in relation to the returns or other information filed with the Respondents;

(c) that this Hon'ble Court be pleased to Issue a Writ of mandamus, or a Writ in the nature of mandamus, or any other appropriate Writ, Order of directions, directing the Respondents to allow the Petitioner to obtain F Form (manually or online) with bifurcated figures and separate registration number and addresses of Petitioner's branches in State of Andhra Pradesh and State of Telangana".

3. It is seen that the necessity for the Petitioner having to bifurcate the F forms arose as a result of the creation of the separate State of Telangana & Andhra Pradesh. The Petitioner further points out that there is no tax effect as far as the Govt. of NCT of Delhi is concerned. In para 14 of the writ petition, the Petitioner has not set out the quantity in value of the stock transfer from Telangana and Andhra Pradesh on a consolidated basis which though reported correctly to the authorities could not be done with the TIN numbers as a result of the above bifurcation.

4. The facts and circumstances of this case are similar to the one in which the decision in ***Ingram Micro India Pvt. Ltd. Vs. Commissioner, Department of Trade & Taxes (2016) 89 VST 312 (Del)***was delivered.

5. This writ petition is accordingly disposed of in terms of the decision of this Court in ***Ingram Micro India*** (*supra*) by directing that the DVAT Department will issue to the Petitioner the requisite 'F' 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 proceed issue the F forms not later than three weeks from today.

6. The petition stands is disposed of in the above terms.

S.MURALIDHAR, J

NAJMI WAZIRI, J

APRIL 17, 2017
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