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

\+ W.P. (C) 3381/2016, CM APPL.14434/2016

BATHLA TELETECH PVT. LTD. ..... Petitioner

Through: Mr. Rajesh Jain with Mr. Virag Tiwari, Advocates.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr. Anuj Aggarwal, ASC, GNCTD with Ms. Deboshree Mukherjee, Advocate and Mr. Manish Ranjan, AVATO, W-72, Deptt. of Trade & Taxes.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

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

% **15.03.2017**

After hearing learned counsel for the parties, this Court is of the opinion that the present case is not the one where exercise of discretion under Article 226 of the Constitution of India is warranted given that the petitioner has not exhausted its appellate remedies. At the same time, peculiar circumstances are such that the filing of an appeal would expose the petitioner to an immediate liability of fulfilling the pre-deposit condition. Consequently, in the event, the petitioner prefers appeal/objections to the Special Commissioner under Section 74 of the DVAT Act, within three weeks from today, the same shall be deemed to have been in compliance with the limitation period and shall be heard and dealt with on the merits. However, OHA shall not decide the objections before ruling by the concerned VATO who shall first pass an order on the first and second quarters of 2015-16 within two months from today. It is reiterated that the petitioner shall not be required to fulfil any pre-deposit condition which shall be treated as vague. Likewise, the respondents are directed not to use coercive methods to recover the amounts outstanding on account of the impugned order.

The writ petition is disposed of in the above terms.

Order dasti.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

MARCH 15, 2017
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