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

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+ **VAT APPEAL 12/2017**

COMMISSIONER OF VALUE ADDED TAX

..... Appellant

Through: Mr. Satyakam, Additional Standing
Counsel, GNCTD with Ms. Priyanka Rani, LA,
DTT, GNCTD

versus

ICON BATTERY PRODUCTS

..... Respondent

Through: None

CORAM:

JUSTICE S. MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

06.09.2017

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CM 32394/2017 (exemption)

1. Allowed, subject to all just exceptions.

CMs 32395/2017 (delay of 69 days in filing) and 32396/2017 (delay of 35 days in re-filing)

2. The delay of 69 days in filing and 35 days in re-filing the appeal is condoned. The applications are disposed of.

VAT APPEAL 12/2017 & CM 32393/2017 (stay)

3. It is stated that the question of law urged in the present appeal against the order dated 4th August 2016 passed by the Appellate Tribunal, Value Added Tax, Delhi in Appeal Nos. 1103-1104/ATVAT/10-11 and 1035-1036/ATVAT/10-11 stands answered against the Department and in favour of the Assessee in view of the decision of this Court in *Anand Decors v.*

Commissioner of Trade and Taxes, New Delhi, [2015] 79 VST 119 (Del.).

4. Mr. Satyakam, learned Additional Standing Counsel appearing for the Department, produced a copy of the order dated 4th July 2016 passed by the Supreme Court in SLP (C) Nos. 24831-24840/2015 granting leave to appeal against the above judgment, in the appeal filed by the Department. However, no stay of the judgment has been granted.

5. In that view of the matter, the appeal is dismissed. The pending application is also disposed of.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 06, 2017
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