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

24

\+ **W.P.(C) 11259/2016**

SAROJ TRADECOM PVT.LTD ..... Petitioner

Through: Mr. Sumit Gaddia and Mr. Kaushik Poddar, Advocate

versus

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

Through: Mr. Anuj Aggarwal, ASC, GNCTD with Ms. Debashree Mukherjee, Advocate for R-1

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R

% **25.04.2017**

CM Nos. 44059/2016 and 44060/2016 (exemption)

1. Allowed, subject to all just exceptions.

W.P.(C) 11259/2016 and CM No. 44058/2016 (stay)

2. The Petitioner, which is a selling dealer registered in Jharkhand, is aggrieved by the action of the Department of Trade and Taxes (DT&T) (Respondent No.1) in retrospectively cancelling the registration of the purchasing dealer M/s. Pacific Sales India (Respondent No.2) under the Delhi Value Added Tax Act 2004 (DVAT Act). As a result the C Form issued to the Petitioner by Respondent No.2 at the time of purchase and issued online from the website of Respondent No.1 on 18th January 2016 (for the third quarter of Assessment Year 2015-16, was cancelled on 6th March 2016. The Petitioner accordingly prays for the validation of the C Form issued to it as it could not be prejudiced

by the retrospective cancellation of the C Form which was valid at the time of purchase.

3. It is not disputed by learned counsel for the parties that the point urged by the Petitioner is covered in its favour by the decision of this Court in ***Jain Manufacturing (India) Pvt. Ltd. v. The Commissioner Value Added Tax 2016 SCC Online Del 3656***.

4. Accordingly, the order passed by the DT&T cancelling the C- Form issued to the Petitioner in the present case with effect from 6th March 2016 is hereby set aside. The Petitioner will continue to treat the said C-Form issued to it as having been validly issued. The Respondent No.1 DT&T shall, not later than ten days from today, make the necessary corrections on its website to indicate the validation of the above C-Form. It is clarified that this Court expresses no opinion on the cancellation of the registration of Respondent No.2.

5. In case of non-compliance of the order, the Petitioner may seek the appropriate remedies in accordance with law. The petition and application are disposed of in the above terms.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 25, 2017
b