$~17

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

\+ **VAT APPEAL 11/2017**

H.G. INTERNATIONAL ..... Appellant

Through: Mr. H. L. Taneja and Mr. Sumit Kumar, Advocates.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr. Siddharth Dutta, Advocate.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

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

% 11.08.2017

<u>CM APPL. 28678/2017 (exemption)</u>

1. Allowed, subject to all just exceptions.

<u>VAT APPEAL 11/2017</u>

2. This is an appeal under Section 81 of the Delhi Value Added Tax, 2004 ('DVAT') against the order dated 19th July, 2016 passed by the Appellate Tribunal ('AT') directing the Appellant to deposit Rs.3 Lakhs as pre-condition of hearing of appeal against the order dated 8th October, 2015 of the Objection Hearing Authority (OHA) for the period 2010-11.

3. It may be noted that the Appellant's Review petition against the above order dated 19th July, 2016 was dismissed by the AT by an order dated 12th June, 2017.

4. The only ground on which learned counsel for the Appellant urges that the AT should have waived the pre-deposit is that the OHA did not deal with any of the judgments cited before it by the Appellant and therefore, the Appellant had a good *prima facie* case in the appeal before the AT.

5. Having considered the above submission and having perused the order under appeal, the Court finds no substantial question of law arises for consideration in the present appeal. The view taken by the AT, for the purposes of pre-deposit, appears to be a plausible one.

6. The appeal is dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

AUGUST 11, 2017
dk