$~

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

26 & 27.

\+ **W.P.(C) 12054/2016**

B.K.S. MOTORS (P) LTD ..... Petitioner

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

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr. Satyakam, Additional Standing Counsel, Govt. of NCT of Delhi along with Mr. Amit Sharma, LA, Department of Trade & Taxes in person.

AND

\+ **W.P.(C) 12057 /2016**

B.K.S. MOTORS (P) LTD ..... Petitioner

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

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr. Satyakam, AdditionalStanding Counsel, Govt. of NCT of Delhi along with Mr. Amit Sharma, LA, Department of Trade & Taxes in person.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

% **25.04.2017**

1. Mr. Satyakam, learned Additional Standing counsel appearing for the

Respondent/Department at the outset states that the notice dated 30th July, 2016 under Section 59(a) of the Delhi Value Added Tax Act, 2004 ('DVAT Act') (Annexure P-8 collectively) proposing to examine the matter regarding enforcement of the survey dated 15th July, 2016 for the period 1st April, 2016 to 15th July, 2016 and further notice dated 22nd August, 2016 requiring the Petitioner to appear before the AVATO (Ward 17) and produce the books of accounts and all evidence on which it relied in support of the above examination were issued by mistake and are hereby stand withdrawn. It is further stated that all the proceedings pursuant to the aforementioned two notices including the impugned notices of default assessments of tax, interest and penalty under Sections 32 and 33 of the DVAT Act dated 18th October, 2016 for all the quarters of 2013-14 and 2014-15 also stand withdrawn.

2. Mr. Satyakam further states that the Department proposes to proceed strictly in accordance with law.

3. In view of the above statement, the prayers in these two writ petitions do not survive. The petitions are disposed of as such.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 25, 2017/*Rm*