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

+ W.P.(C) 8692/2017

NEW CONCEPT SHOES PRIVATE LIMITED Petitioner
Through Mr. Vasdev Lalwani & Mr. Rohit
Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. Respondents
Through Mr. Avtar Singh, Advocate.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MS. JUSTICE PRATHIBA M. SINGH

ORDER

% **08.11.2017**

Counsel for the respondents states that counter affidavit has been filed in the Registry and the petitioner has an alternative remedy. Counsel for the petitioner submits that the petitioner has been bonafidely pursuing the present writ petition and there is also a judgment of this Court dated 26th October, 2017 in Writ Petition (C) No. 6093/2017, ***On Quest Merchandising India Private Limited versus Government of NCT of Delhi and Others***, which supports its case as it is a *bona fide* purchaser.

Counsel for the petitioner, after due deliberation, to avoid complications, submits that he would withdraw the present writ petition with liberty to approach the appellate forum under the provisions of Value Added Tax Act, 2004. He, however, submits that observations may be made so that the appeal is not dismissed as barred by limitation.

The petitioner has been bonafidely pursuing the present writ petition in this Court and accordingly while accepting the prayer to withdrawal of the present writ petition with liberty to file an appeal before the statutory appellate authority under the provisions of Delhi Value Added Tax Act, 2004, we direct that in case an appeal is preferred within a period of three weeks from today, the same would not be dismissed on the ground of limitation. We clarify that we have not made any observations on the merits of the case, i.e., the assessment made. We have merely recorded the statement made by the counsel for the petitioner on the said aspect.

The writ petition is dismissed as withdrawn with liberty as prayed for. Benefit, if appeal, is preferred within three weeks would apply.

SANJIV KHANNA, J.

PRATHIBA M. SINGH, J.

NOVEMBER 08, 2017
VKR