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

\+ **W.P.(C) 10271/2017**

M/S. JAI MATA DI ENTERPRISESN ..... Petitioner

Through: Mr. Aljo K. Joseph, Advocate.

versus

ASSISTANT COMMISSIONER WARD-61 DEPARTMENT OF TRADE $TAXES, GOVT. OF NCT DELHI ..... Respondent

Through: Mr. Satyakan, ASC for GNCTD with Mr. Pawan Parashar, VATO, Ward 61, DTT, GNCTD.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MS. JUSTICE PRATHIBA M. SINGH

O R D E R

% 23.11.2017

Learned counsel for the respondent has relied upon the decision of the Division Bench of this Court dated 3rd June, 2011 in ***W.P.(C) 7127/2008, Indglonal Investment & Finance Limited & Anr. v. Income Tax Officer Ward No.11(4) New Delhi & Ors.***

Learned counsel for the petitioner seeks liberty to withdraw the present writ petition and states that he would like to invoke the remedy under Section 74B of the Delhi Value Added Tax Act, 2004 (for short 'the Act'). He further submits that the petitioner had earlier made an application under Section 74 of the Act which could be treated as an application under Section 74B of the Act. Learned counsel for the respondent states that Section 74B of the Act would not be applicable and neither can the application filed under Section 74 be treated as an application under Section 74B of the Act. Section 74 of the Act was not applicable.

Without expressing any view on the merits of the case or respective stands, the present petition is disposed of as withdrawn. In case the petitioner avails or seeks to avail statutory remedy under Section 74B of the Act, the said contentions, including the question whether the said section is applicable or not, would be dealt with and considered by the concerned authority, in accordance with law. No costs.

SANJIV KHANNA, J

PRATHIBA M. SINGH, J

NOVEMBER 23, 2017/*dk*