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

\+ W.P.(C) 228/2018

ATLANTIC INTERNATINAL TRADING PVT LTD.... Petitioner
Through Mr. Ajit Kumar Sinha, Sr. Advocate with Mr. Srijan Sinha, Ms. Priyanka Sinha & Ms. Mohini Priya, Advocates.

versus

UNION OF INDIA & ORS. ..... Respondents
Through Mr. P.C. Yadav, Advocate for respondent No. 1.
Mr. Satyakam, ASC for GNCTD.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% **10.01.2018**

After some hearing, learned counsel for the parties have agreed to the following order:

(i) The petitioner would be entitled to raise the question that the sales being exports cannot be made subject matter of the Delhi Value Added Tax Act, 2004.

(ii) In case of an adverse order by the objection hearing authority, it will be open to the petitioner to challenge the same in accordance with law.

(iii) In case the Value Added Tax Officer deems it appropriate and proper to pass an order for cancellation of registration, the same would be communicated to the petitioner-assessee and the order would not be enforced for a period of fifteen days to enable the petitioner to challenge the same in accordance with law.

(iv) While deciding the question of cancellation of registration, the respondent authority would follow the principles of natural justice.

The writ petition is disposed of, in the aforesaid terms.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

JANUARY 10, 2018
VKR