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

\+ W.P.(C) 231/2018

COMBINED TRADING AGENCY ..... Petitioner

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

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr.Satyakam, ASC for Mr.Shadan Farasat, ASC with Mr.Amit Sharma, L.A.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **18.09.2018**

Learned counsel for the petitioner submits that the refund claims in these proceedings have been granted. He has drawn attention of this Court to the directions of the Division Bench in WP(C) 4385/2017 *Swastik Polymers Vs. Commissioner of Trade and Taxes and Anr.* decided on 19.5.2017. The relevant part of the observations relied upon are as follows:

> "6. Meanwhile, a direction is issued to the Commissioner, DVAT to issue, if not already issued, clear instructions to the VATOs and AVATOs that, as and when they sign any order and upload a digitally signed copy thereof on the system, there must be a noting on the file as to the date and time when it was so uploaded. Further, the software must facilitate online verification of the date and time of the order being digitally signed. If not already issued, a circular to the above effect should be issued and a copy thereof be placed before the Court

> by the next date of hearing.
> 7. Further the Commissioner must put in place a system by which simultaneous with the uploading of an order, an intimation will be sent to the registered dealer concerned by SMS and/or e-mail. The log of the conformation of dispatch of the SMS or e-mail should also be preserved by the Department."

In the light of the above development and statement, since relief has been granted, nothing survives for this Court to adjudicate. At the same time, this Court hereby directs the Commissioner DVAT to issue instructions in the light of and having regard to the judgment of this court in *Swastik Polymers* (supra) within eight weeks from today.

Petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 18, 2018
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