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

\+ W.P.(C) 3094/2018

M/S R. K. OVERSEAS ..... Petitioner

Through Mr. Arif Ahmed Khan, Ms. Gauri Grover and Mr. H.L. Tanuja, Advocates.

versus

COMMISSIONER TRADE & TAXES & ORS. ..... Respondents

Through Mr. Ramesh Singh, Standing Counsel for GNCTD and Mr. Chiraju Jain, Advocate.

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

O R D E R

% **02.04.2018**

We have heard counsel for the petitioner.

The petitioner has alternative efficacious statutory appellate remedy under Section 76 of the Delhi Value Added Tax Act, 2004. Powers of the Appellate Tribunal are wider and extensive. The Tribunal can go into the factual disputes as well as legal merits.

In view of the statutory appellate remedy, we are not inclined to entertain the present writ petition.

This writ petition was filed on 24th March, 2018 and because of the intervening holidays has been listed today i.e. 2nd April, 2018.

It is pointed out that limitation period for filing of the appeal was sixty days from the date of the service of the order on 24th January, 2018. In case any appeal is preferred before the Tribunal within a period of ten days from today, the same would not be dismissed on the ground of the limitation. The petitioner would be also entitled to move an application for exemption from pre-deposit. If such application is filed, the same would be considered by the Tribunal in accordance with law.

Recording the above, the writ petition is accordingly disposed of as not entertained without expressing any opinion on merits.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

APRIL 02, 2018
MR/NA