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

\+ W.P.(C) 6071/2018

SAMPARK LAMINATORS PVT. LTD. ..... Petitioner

Through: Mr.Virag Tiwari, Advocate.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr.Mohit Kumar Bafna for Mr. Satyakam, ASC- GNCTD.

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

O R D E R

% **04.10.2018**

Petitioner’s grievance in this petition is that for the last quarter of 2013-14 inadvertently inter-state sales were reflected in the forms filed with the DVAT Authorities. According to it, these purchases were mentioned in Column 11.1 instead of Column 11.3 (i.e. Inward/Outward Stock Transfer) in the form DVAT -16.

The Revenue’s stand is that such corrections are impermissible.

The petitioner relies upon the judgment of this Court in *Indian Oil Corporation Vs. Commissioner, VAT* dated 11.04.2017, W.P.(C) 2633/2017 that judgment has been carried in appeal by the Revenue and the Supreme Court had stayed the effect of the directions.

This Court has heard counsel for the parties and the issue involved in the present petition is identical what was decided in the

Indian Oil Corporation (supra). Having regard to these circumstances, the petitioner is entitled to a similar direction. The respondent shall release the appropriate F-Forms to enable suitable corrections in the relevant quarter. These directions shall, however, remain suspended till the time SLP(C) 13928/2018 is pending and shall be subject to the final decision of the Supreme Court in that case.

The writ petition is disposed of in the above terms.

Order dasti.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

OCTOBER 04, 2018
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