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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 7538/2018 & CM APPL. 28836/2018 (for stay)

COMBINED TRADERS

..... Petitioner

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

versus

COMMISSIONER OF TRADE & TAXES

..... Respondent

Through: Mr. Satyakam, ASC, GNCTD
with Mr. Mohit Kumar and
Mr.Amit Sharma, Advocates.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

28.09.2018

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The petitioner is aggrieved by the order of the Special Commissioner of 15.05.2018, which had rejected the appeal against an order of the VATO – who had demanded ₹3,18,82,488/- in respect of the Financial Year 2017-18 first quarter.

At the outset, while issuing notice this Court had noticed that the Objection Hearing Authority had virtually not adduced any reasons in respect of the conclusions that the appeal was unwarranted.

The impugned order refers to the inadmissibility of all the

‘C’ and ‘H’ Forms claimed by the petitioner however, without any discussion as to why the assessee’s claim, was unwarranted. Considering that this Court had remitted the matter to the OHA under special circumstances, the least was expected from that appellate authority was to not only adduce reasons but also deal with the contentions urged before her. Sadly that inadequacy had resulted in yet another avoidable litigation. The impugned order is consequently set aside.

The Objection Hearing Authority shall give fresh hearing and provide full and adequate opportunity to the petitioner to make submissions including as to the validity of the ‘C’ Forms. A reasoned order dealing with all contentions urged on behalf of the petitioner shall be thereafter made. The entire process shall be completed as expeditiously as possible.

It is open to the OHA to exercise all powers available in law including summoning the records and considering the effect of local State Rules.

Petition is allowed in the above terms. Pending application stands disposed of accordingly.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 28, 2018

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