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

\+ W.P.(C) 7543/2018 & CM APPL. 28847 (stay), 28848/2018 (for exemption)

M/S SUNSHINE EXIM ..... Petitioner

Through: Mr. Varun Nischal, Mr. Arif Ahmed and Ms. Gauri Grovers, Advocates.

versus

COMMISSIONER TRADE & TAXES & ANR. ..... Respondents

Through: Mr. Ramesh Singh, Standing Counsel with Ms. Trisha Kadyan, L.A. and Mr. Kuldeep Dhamma, AVATO, DT & T.

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

ORDER

% 23.07.2018

After some hearing, learned counsel for the petitioner submitted that the remedy of appeal before the Objection Hearing Authority (hereafter 'OHA') would be availed. He however, stated that all contentions of the petitioner with respect to the C-form registration and the adjustments claimed, should be reserved. It is clarified that in case the petitioner urges – in the appeal, with respect to the merits of such contentions, the OHA shall examine and return findings on those matters. The OHA shall decide the appeal on its merits without being bound by the question of limitation, in case the petitioner approaches it under Section 74 of the Delhi Value Added Tax Act within two weeks.

The writ petition is disposed of in the above terms. The pending applications stand disposed of accordingly.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 23, 2018

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