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

\+ **W.P.(C) 7629/2018 & CM APPL. 29186-87/2018**

JBN IMPEX PVT. LTD. ..... Petitioner

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

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through : Mr Ramesh Singh, Standing Counsel with Mr Chirayu Jain, Advocates for GNCTD.

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

O R D E R

% **24.07.2018**

Issue notice. Mr Ramesh Singh, Advocate accepts notice for the respondent – GNCTD.

We have heard counsel for the parties.

The petitioner's grievance is with respect to an assessment order made by the VATO on 18.01.2018. The contention of the learned counsel for the petitioner is twofold. The first contention is with respect to the limitation period. It is submitted that the notice issued by the VATO was after the period stipulated in Section 34 of the Delhi Value Added Tax Act, 2004 (hereafter referred to as '*the Act')*, i.e. one year within the date of the remand. The second contention is that the petitioner seeks to re-visit the issue as the issue is held to be meritless by the Court vide its order dated 01.06.2016 passed in W.P.(C) No.5032/2016 titled *JBN Impex Private Limited versus Commissioner of Trade & Taxes.*

At the outset, learned standing counsel for the Government of NCT of Delhi submits that the impugned order was issued under a mistake and that the Court may pass an appropriate order in accordance with law. He also produced the relevant records to say that fresh notice under Section 34(1)(b) of the Act is under contemplation.

In view of the statement made, the impugned order dated 18.01.2018 passed by the VATO is hereby quashed.

The Writ Petition is allowed in the above terms. Pending applications stand disposed of.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 24, 2018

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