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

+ W.P.(C) 8850/2018, CM APPL. 34013-34014/2018

AVTAR SINGH BEDI

..... Petitioner

Through: Mr. Tanmaya Mehta, Mr. Deepak Gandhi,
Mr. Dhruv Gandhi, Mr. Arhom Sayeed & Mr. Sidhant
Kumar Singh, Advs.

versus

UNION OF INDIA

..... Respondent

Through: Mr. Satish Aggarwala, Sr. Standing Counsel
with Mr. Vineet Shrama, Advocate.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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19.09.2018

The petitioner challenges the order of the CESTAT which has rendered the findings on merits. The petitioner complains that certain circulars and administrative instructions with respect to issues pending before Courts and other fora were ignored. The Court is of the opinion that the issue can be better addressed in a normal course in an appeal, if preferred by the petitioner/assessee. Learned counsel seeks liberty to withdraw the writ petition and approach the Court through an appeal. He also requests that the delay if any, on account of prosecution of the present petition should be taken into account while dealing with the appeal and appropriate relief be granted in this regard. In the event, the petitioner prefers an appeal within two weeks from today, the same would be decided on merits.

The writ petition is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 19, 2018/akv