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

\+ W.P.(C) 8709/2018, CM APPL. 33444/2018

RITIKA PVT LTD ..... Petitioner

Through: Mr. Rajesh Mahna, Mr. Ramanand Roy & Mr. Rohit Sharma, Advs.

versus

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

Through: Sh. Ramesh Singh, Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **20.11.2018**

The petitioner is aggrieved by the denial of F-forms for the last quarter of AY 2014-15 by the Delhi VAT Department. It contends that it had filled erroneous particulars with respect to the branch transfers in Column R-11.3 of Form DVAT-16. Upon discovery of this mistake, it applied to the Revenue authorities who declined the request on the ground that the limitation had since expired. The respondent's rejection letter was issued on 13.07.2018.

The petitioner relies upon the decision of this Court in *E.I. Dupont India Pvt. Ltd. v. Commissioner, VAT, Delhi & Anr.*, W.P(C) 4952/2017 (decided on 13.09.2018), which had relied upon the judgment of this Court in *Ingram Micro India Ltd. v. Commissioner of Trade and Taxes and Anr.* In *Ingram* (supra), the Court had elaborately analyzed the position of law – as well as the DVAT rules as applicable. The Court in *E.I. Dupont India Pvt. Ltd. v. Commissioner, VAT, Delhi & Anr.* concluded as follows:

"10. For the above reasons, the respondent is directed to issue the concerned F-Forms pertaining to the transactions undertaken by the petitioner in the concerned quarter of Financial Year 2012-13 within four weeks from today. In case the respondents wish to secure an indemnity bond from the petitioner in this regard, a letter or communication should be addressed to the petitioner within two weeks. Subject to these, the F-Forms shall be released within the time spelt out. It is made clear that these directions are subject to the final decision of the Supreme Court in Ingram Micro Pvt. Ltd. (supra) and the other pending appeals."

In the present case, having regard to the orders previously made in *E.I. Dupont India Pvt. Ltd* (supra) and a later order in *Allied Automation Engineering Services Pvt. Ltd v. Commissioner of Trade and Taxes,* W.P(C) 9474/2018 (decided on 10.09.2018), where the issue concerned was the release of statutory form, in the context of a mistake in the filling of Column 11.1 of DVAT-16, the Court had granted similar relief but taking note of the interim orders of the Supreme Court.

Having regard to the circumstances of the case, the respondents are hereby directed to release the concerned F-forms within two weeks to enable appropriate correction in the relevant quarter. The petitioner shall however, furnish the surety bond to secure the amounts. These directions are subject to the final outcome of the decision by the Supreme Court in SLP 13928/2018.

The writ petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

NOVEMBER 20, 2018/akv