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

\+ W.P.(C) 9474/2018

ALLIED AUTOMATION ENGINEERING SERVICES PVT. LTD
..... Petitioner

Through: Mr. Subhash Chandra, Advocate.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr. Satyakam, Addl. Standing Counsel, GNCTD with Ms. Sakshi, L.A. DTT, GNCTD.

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

O R D E R

% **10.09.2018**

CM APPL. 36791/2018 (for exemption)

Allowed, subject to all just exceptions.

W.P.(C) 9474/2018

Issue notice. Mr. Satyakam, Addl. Standing Counsel for GNCTD accepts notice on behalf of the respondent.

The petitioner's grievance in these proceedings is that it had, for the relevant inter-state purchase of goods in the third and fourth quarters of financial year 2014-15, while transacting with twenty dealers inadvertently reflected an amount of ₹ 42,51,522/- incorrectly in the column No.11.1 of the DVAT-16. It is stated that this purchase is against column E-1 and thus the amounts (₹ 2,49,81,909/-) were to be shown as purchases made against the C-forms and appropriately required to be reflected in column No.11.1 in DVAT-16.

The petitioner relied upon the judgment of this Court in *'Indian*

Oil Corporation vs. Commissioner, VAT' dated 11.04.2017, W.P. (C) 2633/2017 as well as subsequent decisions stating that the relief of a direction to the DVAT Authorities to issue fresh C-forms to enable the dealer to correct the mistake, can be made.

The Revenue, which is represented on advance notice points out that similar cases are pending on the file of the Court and that the decision in *Indian Oil Corporation* (supra) was stayed upon a Special Leave Petition by the Revenue (SLP No.13928/2017 - Commissioner, VAT Delhi & Ors vs. M/s Indian Oil Corporation Ltd.) by an order dated 01.05.2017.

In the light of the submissions made following the final judgment of this Court of 11.04.2017 in W.P. (C) 2633/2017 (Indian Oil Corporation Ltd. vs. Commissioner, VAT Delhi), the petitioners are entitled to a direction of similar kind. The respondent shall release the C-Forms to enable the appropriate correction to be made for the relevant quarters. However, these directions shall remain suspended till the time SLP (C) 13928/2018 is pending and shall be subject to the final decision of the Supreme Court in that case.

The writ petition is disposed of in the above terms.

A copy of the order be given *Dasti*.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 10, 2018/ssc