$~14, 15, 16, 27

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

\+ W.P.(C) 6542/2017

M/S M.K. WOOD INDIA PVT.LTD ..... Petitioner

versus

COMMISSIONER OF DELHI VALUE ADDED TAX, & ORS. ..... Respondents

\+ W.P.(C) 6618/2017

M/S AMBICA TIMBER TRADE PVT.LTD ..... Petitioner

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ORS. ..... Respondents

\+ W.P.(C) 9025/2017

M/S MAHABIR PRASAD AND SONS ..... Petitioners

versus

COMMISSIONER OF DELHI VALUE ADDED TAX, & ORS. ..... Respondents

\+ W.P.(C) 6504/2017

M/S SHARDA TIMBERS ..... Petitioner

versus

COMMISSIONER OF DELHI VALUE ADDED TAX, & ORS. ..... Respondent

Counsel for the Petitioner:

Mr. Rajesh Jain, Mr. Rakesh Kumar, Advocates

Counsel for the Respondents:

Mr. Gautam Narayan, Additional Standing Counsel for

GNCT of Delhi with Ms. Mahamaya Chatterjee, Mr. Abhinav Goyal, Ms. Shivani Vij, Advocates in Item 14, 15, 16.

Mr. Satyakam Additional Standing Counsel for GNCT of Delhi with Mr. Manpreet, CA, DTT GNCT of Delhi in Item No. 27

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

O R D E R

% **11.07.2018**

The issue urged by the Petitioner is the alleged cancellation of registration certification of selling dealer. Its effect to the statutory 'C' Form issued is not denied. Counsel for the parties did not dispute that the question urged is covered by the ruling of this Court in *Jain Manufacturing (India) Pvt. Ltd. v. The Commissioner Value Added Tax,* 2016 VII AD (Del) 139 and *M/s. Giriraj Timber Pvt. Ltd. vs. Commissioner of Delhi Value Added Tax* [W.P. (C) No. 4387/2017, decided on 19.05.2017] under identical circumstances. The Court maintained the rule as under:-

> *"The matter is covered in favour of the Petitioner by the decision of this Court in Jain Manufacturing (India) Pvt. Ltd. v. The Commissioner Value Added Tax 2016 VII AD (Del) 139. Learned counsel for the Respondents states that the Value Added Tax Officer has, being conscious of the above judgment, already recommended restoration of the C Forms. He assures the Court that the necessary orders will be passed in that regard not later than four weeks from today.*

In that view of the matter, taking the assurance of learned counsel for the Respondents on record, the writ petition is disposed of. If there is any noncompliance with the above assurance, it will be open to the Petitioner to seek appropriate remedy in accordance with law."

The present writ petition is allowed in the aforesaid terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 11, 2018
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