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

\+ W.P.(C) 6226/2017

JAI BHAWANI INDUSTRIES ..... Petitioner

Through Mr. Mohit Gautam & Mr. Rohit Gautam, Advocates.

Mr. Vasdev Lalwani & Mr. Rahul Gupta, Advocates.

Mr. Kirti Uppal, Sr. Advocate with Mr. Santanu Kanungo & Mr. Aditya Awasthi, Advocates.

Versus

COMMISSIONER OF VAT & ANR. ..... Respondents

Through Mr. Shadan Farasat & Mr. Ahmed Said, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% **08.01.2018**

Mr. Kirti Uppal, Sr. Advocate and President of the Delhi High Court Bar Association, Mr. Vasdev Lalwani, Mr. Mohit Gautam and Mr. Rohit Gautam, Advocates are present in the Court. Mr. Mohit Gautam and Mr. Rohit Gautam, Advocates state that they withdraw the letter written by their father Mr. Vinod Gautam, Advocate and apologise for the same.

2. In view of the statement made, we are not pursuing further with the said letter.

3. During the course of hearing, it is accepted and admitted that the order dated 21st March, 2017, form DVAT 24, is forged and fabricated. However, our attention is drawn to the file notings in the case of Jai Bhawani Industries for refund. The file for refund was processed from 16th June, 2017 onwards, whereas the order of refund relied upon and filed as Annexure P-2 is dated 21st March, 2017. It is obvious that if the file was processed beginning from 16th June, 2017, refund order could not have been passed on 21st March, 2017. Further, the refund order has "signature" of the Assessing Officer and office "stamp".

4. Mr. Bimlesh Kumar Garg, who is present in Court, has given his explanation and also apologised. We, however, direct that Mr. Bimlesh Kumar Garg would pay costs of Rs.40,000/- to the Delhi High Court Bar Association Library Fund. The said costs would be paid within a period of one month.

5. The Vigilance Department of the Government of NCT of Delhi/Sales Tax Department would examine and ascertain whether there are other cases of similar nature and shall take appropriate action as per law. We are perplexed, how a fabricated order with bar code, signature and stamp was prepared. Every attempt must be made to ensure that such attempts are not made and any loophole is plugged. Suitable and required action may be taken in terms of the inquiry.

6. Mr. Vineet Bhatia , Advocate, who is also President of the Sales Tax Bar Association, states that they will fully cooperate and give full details and information to the Vigilance Department, Government of NCT of Delhi/Sales Tax Department. Similar statement is also made by Mr. Vasdev Lalwani, Advocate.

7. With the aforesaid observations and directions, the proceedings are closed. In case costs are not paid, proceedings would get revived.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

JANUARY 08, 2018
VKR/NA