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

\+ W.P.(C) 12123/2016

ES EM INTERNATIONAL

..... Petitioner

Through: Mr.Ruchir Bhatia, Advocate.

versus

COMMISSIONER, TRADE & TAXES & ANR.

..... Respondents

Through: Mr.Shadan Farasat, ASC with Mr.Ahmed Said and Hafsa Khan, Advocates and Mr.Rakesh Kumar from DVAT Department.

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

**O R D E R**

% **26.07.2018**

We have heard the learned counsel for the parties. The petitioner's submission is that the default assessment which was withdrawn unilaterally by the VAT department on 17.05.2015 as being not followed up with the fresh assessment for the first quarter of 2013-14. The petitioner had filed its initial return on 14.07.2014 and thereafter revised it on 22.07.2014. It is urged that the period of limitation for completing this assessment has now expired and this Court should so declare it.

The Revenue points out that in terms of Section 34, the period for completion of assessment has not yet expired since the last date for completion of four years from the last date of the assessment period.

This Court is of the opinion that this issue should not be pre-judged, given that the initial default assessment was later on withdrawn. The Revenue is directed to complete the assessment within eight weeks from today, after deciding the petitioner's objection, if any, in the light of the petitioner's submission including on the question of limitation. The VATO shall grant sufficient opportunity to the petitioner in this regard. All rights and contentions of the parties are reserved.

The writ petition is disposed of in the above terms.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**JULY 26, 2018**
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