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

\+ W.P.(C) 7323/2017

PROACTIVE ENGINEERS ..... Petitioner

Through Mr. Vineet Bhatia, Advocate.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through Mr. Avtar Singh, Advocate.

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

<u>O R D E R</u>

% **22.03.2018**

Learned Counsel for the petitioner states that they would file objections to the notice of default assessment of tax and interest under Section 32 of Delhi Value Added Tax Act, 2004.

It is the case of the petitioner that the order dated 25th March, 2017 served on them in August, 2017, was an unsigned order. It is open to the petitioner to raise the said contention in the objections and application for condonation of delay.

The contention, if raised, would be examined by the objection hearing authority.

The petitioner had filed the present writ petition on or about 11th August, 2017, which was entertained by issue of notice vide order dated 23rd August, 2017. We would direct that the period from 11th August, 2017 till

22nd March, 2018 would be excluded for the purpose of computing limitation in accordance with the mandate of Section 14 of the Limitation Act, 1963.

In view of the statement made and with the aforesaid observations and directions, the writ petition is disposed of without expressing any opinion on merits, and with no order as to costs.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

MARCH 22, 2018
MR/pk