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

\+ W.P.(C) 11768/2018

MAA JAGDAMBA TRADERS ..... Petitioner

Through: Mr. Ravi Chandhok & Mr. Vasdev Lalwani, Advs.

versus

THE COMMISSIONER VALUE ADDED TAX ..... Respondent

Through: Mr. Shadan Farasat, ASC with Mr. Ahmed Said, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

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

% **30.10.2018**

Issue notice.

Mr. Shadan Farasat, Additional Standing Counsel accepts notice on behalf of the respondent.

The petitioner is aggrieved by the notification of 15.06.2018 issued by the Government of NCT of Delhi through its Department of Trade and Taxes declaring that C-forms issued by the M/s. HASN Impex Pvt. Ltd and the petitioner i.e. M/s. Maa Jagdamba Traders – specified in the notification are “declared to be obsolete and invalid for all purposes from the date of issue of the forms i.e. 25.04.2016”.

At the outset, it is pointed out that the petitioner’s grievance is covered by the decision of this Court in *M/s. M.K. Wood India Pvt. Ltd Vs. Commissioner of Delhi Value Added Tax & Ors.* (W.P.(C) 6542/2017 decided on 11.07.2018.). By that order this Court has held as follows:

> *“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:-*
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> > *"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."*
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> *The present writ petition is allowed in the aforesaid terms."*

The Revenue does not dispute the above position as well as the fact that the petitioner is entitled to relief in terms of *M/s. M.K. Wood India* (supra) *and Jain Manufacturing (India) Pvt. Ltd. Vs. The Commissioner Value Added Tax & Anr.* In these circumstances, the impugned notification is hereby quashed.

The Writ petition is allowed in the above terms.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

OCTOBER 30, 2018/akv