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

\+ W.P.(C) 8044/2017

NAND LEATHER CO. ..... Petitioner

Through: Mr. Mukesh Chand, Advocate

versus

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

Through: Mr. Shadan Farasat, ASC with Mr. Ahmed Sai & Mr. Suhail R. Bhat, Advocates

WITH

\+ W.P.(C) 8045/2017

FAIR DEAL LEATHER SUPPLIERS ..... Petitioner

Through: Mr. Mukesh Chand, Advocate

versus

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

Through: Mr. S. Sethi, Advocate with Ms. Amita Bharal, VATO & Ms. Sakshi Bajaj, LA

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

O R D E R

% **11.04.2018**

Learned counsel for the petitioners states that the petitioners were not aware and were not served with the default assessment orders dated 6.2.2012 [WP(C) No.8044/2017] and 1.9.2011 [WP(C)

No.8045/2017]. Learned counsel for the petitioners states that the said orders were not uploaded on the portal of the petitioners.

Learned counsel for the respondents disputes the said version and states that the orders were uploaded.

Be that as it may, it will be open to the petitioners to file an appeal, impugning the orders dated 6.2.2012 and 1.9.2011 in accordance with the provisions of the Delhi Value Added Tax Act, 2004. The petitioners would be entitled to raise the contention that the orders were not uploaded on the portal and were not served on the petitioners and hence, the appeal would not be barred by limitation. In case any such contention is raised, the same would be examined by the appellate authority in accordance with law.

Recording the above, the writ petitions are disposed of

SANJIV KHANNA, J

CHANDER SHEKHAR, J

APRIL 11, 2018
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