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

\+ W.P.(C) 8520/2017

SHIV TRADING COMPANY ..... Petitioner
Through Mr. Suhail Anjum Siddiqui, Mr. K. K. Dixit and Mr. M. A. Ansari, Advs.

versus

COMMISSIONER OF VAT & ANR. ..... Respondents
Through Mr. Avtar Singh, Adv.

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

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

% 15.01.2018

Learned counsel for the petitioner has obtained instructions and states that they are satisfied by the assessment order passed by the respondents for the year 2014 -2015 and in fact wrong assertion was *bona fidely* made in the writ petition with regard to the assessment orders.

For the 3rd and 4th quarter for the year 2013-2014, learned counsel for the petitioner states that they will invoke remedy of review under Section 74B of the Delhi Value Added Tax, 2004 (Act) as ex-parte orders were passed without service. Counsel for the respondents states that Section 74 and not Section 74 B of the Act would be applicable. Recording the statement made by learned counsel for the petitioner and respondents, we dispose of the present writ petition, stating that the petitioner may invoke appropriate remedy as per law. We have not expressed any opinion on merits or whether Section 74 or 74B of the Act would be applicable. There would be no order as to costs.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

JANUARY 15, 2018
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