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

\+ W.P.(C) 12279/2018

VALCO INDUSTRIES LTD. ..... Petitioner
Through : Sh. Sudhir Sangal and Ms. Vidhi Gupta, Advocates.

versus

VALUE ADDED TAX OFFICER & ANR. ..... Respondents
Through : Sh. Shadan Farasat, ASC with Sh. Ahmed Said, Advocate.
Ms. Rajni, LA with Sh. Meena, VATO.

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

O R D E R

% **16.11.2018**

Issue notice. Sh. Shadan Farasat, Advocate accepts notice.

With consent, the matter was heard finally.

The petitioner’s grievance is that its attempts to correct a small error or discrepancy for the quarter 01.01.2015 to 31.03.2015 resulted in a more grave error in the total amount in the original assessment towards inward transaction, by mistake and oversight, was showed in the outward transaction and, therefore, sought to rectify it, with a direction to the VAT authorities to issue appropriate F forms. This was met with by the impugned letter/order dated 27.04.2018, which indicated that the discrepancy ought to have been corrected within a year following the year of such tax period in accordance with Section

28.

At the outset, it was pointed out – and the Revenue did not dispute - that in somewhat similar circumstances – when the Court had to deal with the interplay between the incorrect filing of DVAT returns which resulted in issuance of C-Forms consequent upon rectification, in the judgment of the Court in *Indian Oil Corporation v. Commissioner, VAT* [W.P.(C) 2633/2017, decided on 11.04.2017], the Court had directed the DVAT authorities to grant relief and issue appropriate C-Forms.

The Revenue, which is represented on advance notice points out that similar cases are pending on the file of the Court and that the decision in *Indian Oil Corporation (supra)* was stayed upon a Special Leave Petition by the Revenue (SLP No.13928/2017 - *Commissioner, VAT Delhi & Ors vs. M/s Indian Oil Corporation Ltd.*) by an order dated 01.05.2017.

In the light of the submissions made and following the final judgment of this Court of 11.04.2017 in W.P. (C) 2633/2017 (*Indian Oil Corporation Ltd. v. Commissioner, VAT Delhi*), the petitioner is entitled to a direction of similar kind. The respondents shall release the C-Forms within two weeks to enable the appropriate correction to be made for the relevant quarters. The petitioners shall ensure that appropriate surety is given to the respondents – in addition to security stock as deemed appropriate for the release of F-Form. These directions are subject to the final outcome of proceedings in SLP(C) 13928/2018.

The writ petition is disposed of in the above terms. A copy of the order be given *dasti*.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

NOVEMBER 16, 2018/ajk