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

+ **W.P.(C) 13109/2018, CM APPL. 50891-50892/2018**

CHAND SACHDEVA AND SONS HUF ..... Petitioner  
versus

VALUE ADDED TAX OFFICER, WARD 57 & ORS.  
..... Respondents

+ **W.P.(C) 13110/2018, CM APPL. 50893-50894/2018**

DARSHANA SACHDEVA ..... Petitioner  
versus

VALUE ADDED TAX OFFICER (WARD 57), & ORS.  
..... Respondents

**Present:** Mr. Ashok K. Manchanda, Advocate with Mr. Aditya Khamparia, Advocate for petitioner.

Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Advocate for respondent.

Mr. Satyakan, ASC with Mr. Mohit Kumar Bafna, Advs. for GNCTD.

Mr. Gautam Narayan, ASC with Ms. Shivani Vij, Advocate for GNCTD.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE PRATEEK JALAN**

**ORDER**

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**05.12.2018**

The petitioner's grievance in these two proceedings is identical – that the respondents disallowed the benefit of statutory forms (C-Forms) and the benefit of lower rate of VAT on the ground that the issuing authority in Haryana had cancelled it with retrospective effect. Learned Standing Counsel appearing on behalf of the GNCTD at the

outset mentioned that the impugned order may be treated as withdrawn and formal orders in that regard will be issued. Learned counsel relied upon an e-mail communication – received by the Standing Counsel.

In the circumstances, the respondents are directed to proceed and complete the assessment in accordance with law.

The writ petitions are disposed of in the above terms.

**S. RAVINDRA BHAT, J**

**PRATEEK JALAN, J**

**DECEMBER 05, 2018/akv**