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

\+ W.P.(C) 2189/2019

M/S JAI SHIV PRINTERS ..... Petitioner

Through : Sh. Khursheed Ahmad, Sh. M.A. Ansari, Sh. Saket Grover, Sh. Naveen Upadhyay and Sh. Mohit Bhardwaj, Advocates.

versus

COMMISSIONER OF VAT & ANR. ..... Respondents

Through : Sh. Zahid Hanief, Advocate.

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

O R D E R

% **06.03.2019**

The petitioner claims to be aggrieved by the order dated 19.02.2019 made in the exercise of powers under Section 74B of the Delhi Value Added Tax Act, 2004 [hereafter "the Act"]. The Objection Hearing Authority (OHA) noted that the petitioner, an assessee dealer had carried out central sales but not filed Form-9. The OHA, therefore, proceeded to treat the entire sales as local sales and taxed it accordingly.

In these circumstances, the Court is of the opinion that it would be appropriate for the statutory authorities to deal with the matter. The petitioner is at liberty to seek its remedies under the Act, including approaching the Tribunal in this regard. The writ petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

MARCH 06, 2019/ajk