$~2

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

\+ W.P.(C) 3014/2019 & C.M. No.13912/2019 (stay)

LAXMI SWEETS & CONFECTIONERS ..... Petitioner

Through: Mr.C.S.Panda and Mr.Vinod Kumar Gupta, Advocates

versus

COMMISSIONER OF VALUE ADDED TAX & ORS. ..... Respondents

Through: Mr.Anuj Aggarwal and Mr.Deepak Shrivastava, Advocates for respondents No. 1, 2 and 4
Ms.Suparna Srivastava and Ms.Sanjana Dua, Advocates for respondent No.3

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% 22.11.2019

1. Learned counsel for the petitioner submits that after the filing of this petition, highly belatedly statutory “C Forms” have been issued to petitioner in the month of October, 2019. The present petition is a stark example of complete apathy and inaction on part of the respondent authority in performing their statutory duties. The petitioner moved an application for allowing submission of online issue of Central statutory “C Forms” for 2nd and 3rd quarters, pertaining to Assessment Year 2016-17 in February/March, 2018 on the ground that the said “C Forms” have been sought to be withheld

by respondents on account of the alleged pending D-VAT/CST Returns for the period of 1st July 2010 to 31st March 2011. The petitioner thereafter kept making representations raising his grievances, but to no avail. Eventually, he preferred the present petition.

2. The respondents have not come forward to point out any lapse on the part of the petitioner. Merely on filing of this petition, the said statutory “C Forms” have been issued to petitioner in October, 2019, which clearly brings out the fact that there was absolutely no justification for the respondents in not issuing the said forms earlier. The reason for the said inaction on the part of the officers of the respondent is not difficult to fathom.

3. The petitioner has rightly sought damages for belated release of the “C Forms” which, obviously, would have caused damages to the business of the petitioner.

4. We therefore, subject the respondents to damages by way of cost of Rs.50,000/-. The same should be paid to the petitioner positively within two weeks from today. We direct the respondents to hold an enquiry to find out the persons who are responsible for delay in issuing the statutory “C Forms” and to fix the responsibility on the concerned officers. The cost imposed by us be recovered from the salaries of the persons who are held accountable as the result of the enquiry.

5. Though the petition is disposed of, we direct that the matter be listed for

reporting compliance of this order by the respondents on 26th February, 2020.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 22, 2019

v