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

Date of Decision: 02.08.2019

+ W.P.(C) 8374/2019

E-SQUARE ALLIANCE PVT. LTD. ..... Petitioner

Through: Mr. Rakesh Kr. Khanna, Sr. Adv. with Ms. Vaishali Gupta & Ms. Shefali Jain, Advs.

versus

TRADE AND TAXES DEPTT. ..... Respondent

Through: Mr. Satyakam, ASC for GNCTD

+ W.P.(C) 8421/2019

E-SQUARE ALLIANCE PVT. LTD. ..... Petitioner

Through: Mr. Rakesh Kr. Khanna, Sr. Adv. with Ms. Vaishali Gupta & Ms. Shefali Jain, Advs.

versus

TRADE AND TAXES DEPTT. ..... Respondent

Through: Mr. Satyakam, ASC for GNCTD

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE C.HARI SHANKAR

JUDGMENT

D.N. PATEL, CHIEF JUSTICE (ORAL)

CM APPL. 34604/2019 in W.P.(C) 8374/2019 *(Exemption)*

CM APPL. 34817/2019 in W.P.(C) 8421/2019 *(Exemption)*

Allowed, subject to all just exceptions.

Applications stand disposed of.

W.P.(C) 8374/2019 & W.P.(C) 8421/2019

1. Counsel appearing for the petitioners submitted that rectification application under Section 74 (b) of the Delhi Value Added Tax, 2004 has already been preferred by these petitioners on 29.01.2018/22.05.2018.

2. Counsel appearing for the petitioners therefore submits that let a suitable direction be given to respondents to dispose of the rectification applications under Section 74(b) within the stipulated time.

3. In view of this limited submission and having heard the counsel for the respondent, we hereby direct the respondents to dispose of the rectification applications preferred by these petitioners under Section 74(b) of the Delhi Value Added Tax, 2004, as early as possible and practicable preferably within eight weeks in accordance with law, rules, regulations and Government policy applicable to the facts of the present case.

4. With the aforesaid observations, these writ petitions stand disposed of.

CHIEF JUSTICE

सत्यमेव जयते

C.HARI SHANKAR, J

AUGUST 02, 2019
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