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

\+ W.P.(C) 13351/2019 & C.M. No. 54214/2019

SARV SHRI RAPTAKOS, BRETT AND COMPANY LTD.

..... Petitioner

Through: Mr.M.S.Ananth and Mr.Utkarsh Pratap, Advocates

versus

THE DEPARTMENT OF TRADE & TAXES GOVT, OF NCT OF DELHI & ANR. ..... Respondents

Through: Mr.Satyakam, ASC for respondent-GNCTD

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

**O R D E R**

**% 19.12.2019**

**C.Ms. No. 54215-216/2019 (exemption)**

1. Exemptions allowed, subject to all just exceptions.

2. The applications stand disposed of.

**W.P.(C) 13351/2019 & C.M. No. 54214/2019**

3. The petitioner has preferred this petition to seek the following reliefs:-

> *"1. Issue a writ, order or direction in the nature of mandamus directing Respondents to act on representations of Petitioner and respond to the same, being Petitioners letters dated 24.06.2019, 02.07.2019 and 22.07.2019;*
> *2. issue a writ, order or direction in the nature of mandamus directing Respondent to permit Petitioner to file revised return for Financial Years 2016-2017 and 2017-2018, and,*

> *3. issue a consequential writ, order or direction in the nature of mandamus directing Respondent to issue "F"-Form to Petitioner for Financial Years 2016-2017 and 2017-2018, and;*
> *4. issue a writ, order or direction in the nature of prohibition restraining Respondent No.2 from completing assessment proceedings pending Petitioner's submission of revised return and "F"-Form for Financial Years 2016-2017 and 2017-2018, and;*
> *5. Issue a writ, order or direction in the nature of prohibition restraining Respondent No.2 from taking any coercive steps against Petitioner."*

4. Mr. Satyakam, learned counsel for the respondents appears on advance notice and points out that the revised return could be filed within a period of one year in terms of Section 28 of the Delhi Value Added Tax Act, 2004. He refers to the decision of this court in ***Ingram Micro India Pvt. Ltd vs. Commissioner of Trade and Taxes & Anr., 2016 VIL 66 DEL.*** This case related to issuance of C-Forms, where the court had directed the respondents to issue the C-Forms. Special Leave Petition against this decision is pending consideration before the Supreme Court. This decision was subsequently relied upon in several other decisions by this Court, including in the case of ***Rexcin Pharmaceuticals Pvt. Ltd vs. Commissioner, Value Added Tax & Anr. in*** **W.P.(C) 1223/2017** which was decided along with several other writ petitions including ***Indian Oil Corporation Ltd. vs. Commissioner of VAT, Delhi and others in W.P.(C)2633/2017*** on 11.04.2017**.** He further submits that the respondents have preferred special leave petition in case of ***Indian Oil Corporation in SLP (Civil) No. 13928/2017*** and on 01.05.2017, the Supreme Court has stayed the operation of the said judgment.

5. In the light of the aforesaid development, though this Court initially allowed certain writ petitions, the operation of the directions issued was

suspended. He further submits that in the case of ***Zebronix India Pvt. Ltd. vs. Commissioner of Value Added Tax & Ors. in W.P.(C) 8620/2019*** on 31.10.2019, this Court adjourned the writ petition *sine die* awaiting the judgment of the Supreme Court in case of ***Indian Oil Corporation in SLP (Civil) 13928/2017***.

6. In the light of the aforesaid developments, the learned counsel for the petitioner states that at this stage, the petitioner would be satisfied if the respondents were to decide the three representations submitted by the petitioner for issuance of F-Forms and belated filing of the revised returns.

7. Accordingly, this writ petition and the applications are disposed of with direction to the respondents to decide the three representations made by the petitioner on 24.06.2019, 02.07.2019 and 22.07.2019, within eight weeks from today. We make it clear that we have not made any observations on merits.

8. Copy of this order be given *dasti* under the signatures of the Court Master.

**VIPIN SANGHI, J**

**SANJEEV NARULA, J**

**DECEMBER 19, 2019**

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