

\$~14 to 24

*	IN THE HIGH COURT OF DELHI AT NEW DELHI	
+	ST.APPL. 1/2017, C.M. Appl. No. 3884-3885/2017 COMMISSIONER OF TRADE & TAXES, DELHI	 Petitioner
	versus	
	SCHNEIDER ELECTRIC INDIA PVT. LTD.	 Respondent
+	ST.APPL. 5/2017, C.M. Appl. No. 36948/2017, 36950/2017 COMMISSIONER OF TRADE & TAXES, DELHI	 Petitioner
	versus	
	SUPER AGENCIES	 Respondent
+	ST.APPL. 6/2017 COMMISSIONER OF TRADE & TAXES DELHI	 Petitioner
	versus	
	M/S INGRAM MICRO INDIA LTD	 Respondent
+	VAT APPEAL 16/2016, C.M. Appl. No. 29580/2016 M/S HANS RAJ OM PAKASH	 Appellant
	versus	
	COMMISISONER TRADE & TAXES & ANR.	 Respondent
+	VAT APPEAL 17/2016 LARSEN & TOUBRO LTD.	 Appellant
	versus	
	COMMISSIONER OF TRADE & TAXES	 Respondent
+	VAT APPEAL 18/2016 LARSEN & TOUBRO LTD.	 Appellant
	versus	
	COMMISSIONER OF TRADE & TAXES	 Respondent

- + VAT APPEAL 19/2016, C.M. Appl. No. 31746/2016
GE INDIA INDUSTRIAL PVT LTD

..... Appellant

versus

COMMISSIONER OF TRADE AND TAXES DELHI

..... Respondent

- + VAT APPEAL 20/2016, C.M. Appl. No. 31751/2016
SCHNEIDER ELECTRIC INDIA PVT LTD,

..... Appellant

versus

COMMISSIONER OF TRADE AND TAXES DELHI

..... Respondent

- + VAT APPEAL 21/2016, C.M. Appl. No. 32217/2016
VIKAS TRADING CO.

..... Appellant

versus

THE COMMISSIONER, VALUE ADDED TAX & ANR.

..... Respondent

- + VAT APPEAL 28/2016, C.M. Appl. No. 36478/2016
SUPER AGENCIES

..... Appellant

versus

COMMISSIONER OF TRADE & TAXES

..... Respondent

- + VAT APPEAL 15/2017
COMMISSIONER OF TRADE & TAXES, DELHI

..... Appellant

versus

M/S LARSEN AND TOUBRO LTD.

..... Respondent

Counsel for the petitioner:

Mr. V. Lakshmi Kumaran, Mr. Yogendra Aldak,
Mr. Karan Sachdev, Advocates in Item 20 & 21.
Mr. Satyakam, ASC for Govt. of NCT of Delhi of Delhi
In Item 14 to 16, 18, 19, 21, 22, 23, 24.
Mr. Sumit K. Batra, Mr. Nikhil Gupta, Advocate for
appellant in Item 22.
Mr. Anant Gupta, Mr. Sameer Jain, Advocate for
appellant in Item 23.
Mr. Virag Tiwari, Advocate for appellant – Larsen &
Toubro Ltd., in Item 18, 19 and 24.
Mr. Gautam Narayan, ASC for Govt. of NCT of Delhi of
Delhi with Ms. Mahamaya Chatterjee, Advocates in Item
17 & 20.
Mr. A.K. Babbar, Mr. Surender Kumar, Advocate in Item
17.

Counsel for the respondent:

Mr. V. Lakshmi Kumaran, Mr. Yogendra Aldak,
Mr. Karan Sachdev, Advocates in Item 14.
Mr. Satyakam, Advocate for the Revenue

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

07.03.2019

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Arguments heard.

Judgment reserved.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

MARCH 07, 2019

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