

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

Reserved on: 07.03.2019

Pronounced on: 01.05.2019

- + **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
COMMISSIONER OF 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.
..... Respondents

+ **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 VAT. APPEAL 19/2016 & 20/2016

Mr. Satyakam, ASC for Govt. of NCT of Delhi of Delhi, in ST.APPL.1/2017, 5/2017 & 6/2017; VAT. APPEAL.17/2016, 18/2016, 20/2016, 2/2016, 28/2016 & 15/2017.

Mr. Sumit K. Batra, Mr. Nikhil Gupta, Advocate for appellant in VAT. APPEAL 21/2016.

Mr. Anant Gupta, Mr. Sameer Jain, Advocate for appellant in VAT. APPEAL 28/2016.

Mr. Virag Tiwari, Advocate for appellant – Larsen & Toubro Ltd., in Item VAT. APPEAL 17/2016, 18/2016 & 15/2017.

Mr. Gautam Narayan, ASC for Govt. of NCT of Delhi of Delhi with Ms. Mahamaya Chatterjee, Advocates in VAT. APPEAL 16/2016 & 19/2016

Mr. A.K. Babbar, Mr. Surender Kumar, Advocate in VAT. APPEAL 16/2016

Counsel for the respondent:

Mr. V. Lakshmi Kumaran, Mr. Yogendra Aldak, Mr.
Karan Sachdev, Advocates in ST. APPL.1/2017.
Mr. Satyakam, Advocate for the Revenue

CORAM:

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

MR. JUSTICE S. RAVINDRA BHAT

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1. VAT. APPEALS 16/2016, 17/2016, 18/2016, 19/2016, 20/2016, 21/2016 and 28/2016 are allowed. ST. APPL. 1/2017, 5/2017, 6/2017 & VAT. APPEAL 15/2017 are dismissed. There shall be no order on costs.
2. For detailed judgment, the decision dated 01.05.2019 in ST. APPL.1/2017 may be referred to.

S. RAVINDRA BHAT
(JUDGE)

PRATEEK JALAN
(JUDGE)

MAY 1, 2019