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

\+ W.P.(C) 11518/2018

DHAWAN BROTHERS ..... Petitioner

Through: Mr. Sudhir Sangal & Ms. Vidhi Gupta, Advocates.

versus

THE COMMISIONER OF VAT & ANR. ..... Respondents

Through: Mr. Anuj Aggarwal & Mr. Deepak Shrivastava, Advocates for GNCTD.

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

O R D E R

% **22.11.2019**

The petitioner has preferred the present writ petition to seek quashing of the annual notice of default assessment on tax and interest passed for the Assessment Years 2015-16 & 2016-17 and the first quarter of 2017-18. It also seeks refund of Rs.33,92,332/- with up-to-date interest.

The respondents have raised a preliminary objection in the short affidavit filed by them with regard to the petitioner having an alternate efficacious remedy before the Objection Hearing Authority (OHA). It is pointed out that the petitioner had, in fact, availed of the said remedy. In the rejoinder, the petitioner submits that since the present petition has been preferred, the objections before the OHA have been withdrawn.

We have heard learned counsel for the petitioner at some length. It appears to us that there are several disputed questions of fact, which would need determination, and in these proceedings, it is not for this Court to delve into the issues of the kind raised by the petitioner at this stage.

We, accordingly, dismiss this petition with liberty to the petitioner to revive the objections before the OHA within the next two weeks. In case the petitioner makes such an application, the OHA shall allow the same and proceed to consider the petitioner's submissions on merits. The OHA would endeavour to dispose of the objections of the petitioner within eight weeks of revival of the objections.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 22, 2019
B.S.Rohella