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

\+ W.P.(C) 8082/2017

M/S GUPTA ENTERPRISES ..... Petitioner

Through: Mr.A.K. Babbar, Mr.Surinder Kumar and Mr.Bharat Tripathi, Advs.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR. ..... Respondents

Through: Mr.Shadan Farasat, ASC-GNCTD, Ms.Rudrakshi Deo and Ms.Hafsa Khan, Advs.

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

O R D E R

% **06.02.2019**

1. The petitioner's grievance was that excess amounts lying with the DVAT authorities needed to be refunded; directions were sought. After notice was issued, during the pendency of the proceedings, it appears that the VAT authorities re-opened the assessment under Section 34(1) of the Act on 20.07.2018 and have proceeded to complete the assessment in terms of which certain amounts are outstanding and payable by the petitioner. The petitioner has appealed that order before the OHA.

2. In these circumstances, all the rights and contentions of the parties, including the petitioner's argument with respect to the period of limitation, if any, are kept open.

3. The writ petition is disposed of.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 06, 2019/_'hkaur'_