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

\+ W.P.(C) 12350/2021 & C.M.No.38852/2021

JSB HEALTHCARE ..... Petitioner

Through Mr.Rajesh Mahna, Advocate.

versus

COMMISSIONER OF GOODS AND SERVICE TAX (STATE) & ANR. ..... Respondents

Through Mr.Naushad Ahmed Khan, ASC for GNCTD.

% Date of Decision: 8th November, 2021

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA

JUDGMENT

MANMOHAN, J (Oral):

1. The petition has been heard by way of video conferencing.

2. By way of the present petition, Petitioner seeks directions to allow for rectification and to issue forms as per requisition of statutory forms for fourth quarter of the year 2016-17 read with CST rules and to allow the revision of returns for the same period in accordance with the DVAT Act and Rules.

3. Learned Counsel for the Petitioner submits that the Respondents are not allowing the Petitioner to rectify and correct the details of Form C as per requirement of Rules 5 & 8 of the Central Sales Tax Delhi Rules. He states that the Petitioner approached the Respondents to make corrections and

rectifications in the DVAT returns, but it has been declined. In support of his submission, learned counsel for the Petitioner relies on the decision this Court in ***HM Sales Corporation Vs Commissioner of Trade and Taxes in WP(C) 4816/2021***, whereby the Respondents were directed to allow revision in forms.

4. Mr.Naushad Ahmed Khan, learned ASC admits that the issue arising in the captioned matter had also arisen, *inter alia,* in several matters including W.P.(C) 8709/2018 titled '*Ritika Pvt. Ltd. Vs. Commissioner of Trade & Taxes & Anr*'. The said writ petition was disposed of by a coordinate bench of this Court on 20th November, 2018 wherein it was observed as under:-

> *"The petitioner relies upon the decision of this Court in Dupont India Pvt. Ltd. v. Commissioner, VAT, Delhi & Anr., W.P(C) 4952/2017 (decided on 13.09.2018), which had relied upon the judgment of this Court in Ingram Micro India Ltd. v. Commissioner of Trade and Taxes and Anr. In Ingram (supra), the Court had elaborately analyzed the position of law – as well as the DVAT rules as applicable. The Court in E.I. Dupont India Pvt. Ltd. v. Commissioner, VAT, Delhi & Anr. Concluded as follows:*
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> > *"10. For the above reasons, the respondent is directed to issue the concerned F-Forms pertaining to the transactions undertaken by the petitioner in the concerned quarter of Financial Year 2012-13 within four weeks from today. In case the respondents wish to secure an indemnity bond from the petitioner in this regard, a letter or communication should be addressed to the petitioner within two weeks. Subject to these, the F-Forms shall be released within the time spelt out. It is made clear that these directions are subject to the final decision of the Supreme Court in Ingram Micro Pvt. Ltd. (supra) and the other pending appeals."*
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> *In the present case, having regard to the orders previously made in E.I. Dupont India Pvt. Ltd (supra) and a later order in Allied Automation Engineering Services Pvt. Ltd v. Commissioner of Trade*

> *and Taxes, W.P(C) 9474/2018 (decided on 10.09.2018), where the issue concerned was the release of statutory form, in the context of a mistake in the filling of Column 11.1 of DVAT-16, the Court had granted similar relief but taking note of the interim orders of the Supreme Court."*

5. Having regard to the aforesaid, the present writ petition along with pending application is disposed of with a direction to the Respondents to release Form-C to the Petitioner within two weeks to enable appropriate corrections to be carried out qua the relevant quarters. The Petitioner shall furnish a surety bond to secure the amounts in issue.

6. The directions issued, hereinabove, shall be subject to the final outcome in SLP No. 7636/2019.

7. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

NAVIN CHAWLA, J

NOVEMBER 08, 2021
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