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

% *Decision delivered on: 11.11.2022*

\+ **W.P.(C) 7930/2022**

M/S BEST MARINE PRIVATE LTD ..... Petitioner
Through: None.

versus

COMMISSIONER OF VAT & ANR. ..... Respondents
Through: Mr Satyakam, ASC.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MS. JUSTICE TARA VITASTA GANJU
[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

1. There is no representation on behalf of the petitioner.

2. Notice in this writ petition was issued on 23.05.2022. Mr Satyakam, who appears on behalf of the respondents/revenue, says that this writ petition can be disposed of in terms of the judgment dated 02.11.2022 passed in W.P.(C)No.8408/2021 titled ***M/s Vodafone Idea Limited v. Government of NCT of Delhi & Ors***.

3. The substantive prayer made in the writ petition reads as follows:

> *"(a) Issue a Writ of declaration or any other Writ, Order or directions directing the respondents to allow the petitioner to rectify the returns for the tax periods 2nd, 3rd and 4th Quarter, 2015-2016 as petitioner is legally entitled for the same as per the provision provided under section 74B of the DVAT Act."*

4. As would be evident upon perusal of the prayer made in the writ petition, as extracted above, the petitioner seeks to rectify the returns concerning 2nd, 3rd and 4th quarters of Financial Year 2015-2016 in terms of

Section 74B of the Delhi Value Added Tax Act, 2004 [in short "DVAT Act"].

5. As correctly pointed out by Mr Satyakam, this issue was considered by the court in the ***Vodafone Idea Ltd.*** case.

6. Accordingly, the writ petition is disposed of with a direction to the respondents/revenue to issue the rectified C and F-Forms to the petitioner subject to the verification of entitlement on merits, without being burdened with the issue concerning limitation, in line with the direction issued in other cases, including the judgment of the coordinate bench dated 15.02.2019 passed in W.P.(C)No.4092/2017, titled ***Samsung C&T Pvt. Ltd. v. Commissioner, Trade & Taxes & Anr.***,

6.1. It is, however, made clear that the direction issued hereinabove in paragraph 6 will remain suspended till the civil appeals pending in the Supreme Court, as noticed in the matter of ***Samsung C&T Pvt. Ltd***., are adjudicated.

6.2. Compliance will be made, in accordance with the decision of the Supreme Court in the pending civil appeals.

7. Parties will act based on the digitally signed copy of the order passed today.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

NOVEMBER 11, 2022/aj

Click here to check corrigendum, if any