



\$~11(en-bloc)

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

% Decision delivered on: 06.04.2022

+ **W.P.(C) 11470/2019**

M/S R. B. SANTANI

..... Petitioner

Through: Mr Puneet Agarwal, Mr Yuvraj Singh, Mr Chetan Kumar Shukla and Mr Rakesh Agarwal, Advs.

versus

COMMISSIONER OF DELHI VALUE
ADDED TAX AND ANR.

..... Respondents

Through: Mr Anuj Aggarwal, ASC with Mr Sanyam Suri, Adv.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER
HON'BLE MS JUSTICE POONAM A. BAMBA
[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

1. The substantive prayers made in the writ petition are as follows :

“(a) Issue writ of mandamus and certiorari or any other writ directing the Respondent 1 and Respondent No. 2 to allow the petitioner to revise its return for 3rd quarter and 4th quarter of 2016-2017 to the extent that the purchase mentioned in column C forms could be made in column of F Form or the Respondent rectify the mistake of the petitioner their self.

(b) In the alternative, the Respondent I be directed to issue F form instead of C form of 3rd quarter and 4th quarter for Assessment Year 2016-2017 to the amount of Rs. 10,885,365/- and 20,960,544/-to the Petitioner.”

2. Counsel for the parties inform us that the issue raised in the writ petition is covered by various judgments of this court, including the order dated 10.09.2018, passed in W.P.(C.)No. 9474/2018, titled **Allied**



Automation Engineering Services Pvt. Ltd. v. Commissioner of Trade & Taxes.

2.1 The above-referenced order has been passed by the Division Bench headed by Hon'ble Mr Justice S. Ravindra Bhat [as he then was]. The following operative directions were issued via order dated 10.09.2018:

"In the light of the submissions made following the final judgment of this court of 11.04.2017 in W.P. (C) 2633/2017 (Indian Oil Corporation Ltd. vs. Commissioner, VAT Delhi), the petitioners are entitled to a direction of similar kind. The respondent shall release the C-Forms to enable the appropriate correction to be made for the relevant quarters. However, these directions shall remain suspended till the time SLP (C) 13928/2018 is pending and shall be subject to the final decision of the Supreme Court in that case.

The writ petition is disposed of in the above terms."

3. In view of the order passed in ***Allied Automation Engineering Services Pvt. Ltd.***, the respondents are directed to release "F" Forms to enable appropriate corrections to be made for the concerned period.

3.1. It is made clear that this direction will remain suspended, till a decision is rendered in SLP(C.) No.13928/2018, and will be subject to the final decision of the Supreme Court in that case.

4. The writ petition is disposed of in the aforesaid terms.

RAJIV SHAKDHER, J

POONAM A. BAMBA, J

APRIL 6, 2022/aj

Click here to check corrigendum, if any