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

\+ **W.P.(C) 14072/2023**

KIRPA RAM RAMJIDASS .....Petitioner

Through: Mr. Vineet Bhatia, Adv.

versus

COMMISSIONER OF VAT, DELHI AND ORS. .....Respondents

Through: Appearance not given.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

<u>O R D E R</u>

% **03.04.2025**

1. This hearing has been done through hybrid mode.

2. The issue that has been raised in this petition is that objections of the Petitioner filed before the Objection Hearing Authority with respect to the Assessment Orders dated 26th August, 2011 passed by Office of the Value Added Tax Officer, Department of Trade and Taxes GNCTD, against the Petitioner containing certain demands have not yet been decided.

3. The Court notices that demands in the Assessment Orders relate to the period 2007-08.

4. It is submitted by Mr. Vineet Bhatia, ld. Counsel for the Petitioner that these objections, if not decided within the time period prescribed under Section 74 of the Delhi Value Added Tax Act,2004, are deemed to have been allowed.

5. On behalf of the Respondent, it is submitted that the objections are not acknowledged by the Objection Hearing Authority, Department of Trade and

Taxes, GNCTD as they were never filed within time. It is further submitted that there was a delay of more than 10 years in filing the said objections.

6. This submission is opposed by the ld. Counsel for the Petitioner who relies on certain hearing notices which are alleged to have been given to the Petitioner wherein the said objections are mentioned.

7. Let the veracity of the hearing notices be confirmed by the Respondent-Department.

8. It is further submitted by Mr. Bhatia, ld. Counsel that a notice was also sent to the Petitioner on 18th February, 2019 for deciding the said objections. He has also placed reliance upon the decision in ***W.P.(C) 5820/2022*** titled ***ITD-ITD CEM JV v. Commissioner of Delhi Goods and Services Tax*** to state that since the objections filed by the Petitioner have not been decided within the time period prescribed under Section 74 of the Delhi Value Added Tax Act,2004 they are thus deemed to have been allowed.

9. Since there is a factual dispute as to whether the objections were filed in time or not and whether the hearing notices are genuine or not, the decision in ***ITD-ITD CEM JV (supra)*** would not have an application in this case.

10. In view of the stand taken by the Petitioner and by the Respondent-Department, this petition is disposed of in the following terms:

i) The Petitioner shall appear before the Delhi Value Added Tax (DVAT) Department on 15th May, 2025 at 11:30 a.m. and shall show the proper proof of filing of the objections;

ii) The DVAT Department shall also consider the veracity of these hearing notices which has been relied upon by the Petitioner;

iii) If the objections are shown to have been filed within time, then the same shall be decided after hearing the Petitioner and an order shall be passed within a period of two months from the date of hearing.

11. The petition, therefore, is disposed of in these terms with liberty to the Petitioner to avail his remedies in accordance with law, if required.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 3, 2025/_Rahul/ss_