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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 11876/2018 and C.M. Nos. 21471/2019 & 45921/2019
BTC INDUSTRIES PVT LTD.

..... Petitioner

Through: Mr. Puneet Agarwal, Mr. Gaurav
Gupta and Mr. Chetan Kr. Shukla,
Advocates.

versus

THE COMMISSIONER, VAT & ORS.

..... Respondent

Through: Mr. Satyakam, Advocate for
GNCTD/ respondent No. 1.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

% **ORDER**
24.10.2019

The petitioner has preferred the present writ petition to seek the following reliefs:

“(a) issue of a writ of certiorari thereby quashing illegal action of Respondent No. 1 in issue of Gazette Notification No. D.L. 33002/99 dated 23.2.2018 thereby declaring C form No. 12136816000715 as obsolete and invalid with immediate effect.”

The case of the petitioner is that it is a dealer in iron and steel (declared goods) which were sold by the petitioner to respondent No. 4 on

concessional rate of tax under the provisions of Section 8 of the CST Act, 1956 against form C. The petitioner claims that on 16.07.2015, respondent No. 4 downloaded C form No. 12136816000715 from the portal of the DVAT Department, Delhi. The respondent No. 1 declared the said C form as obsolete and invalid vide notification dated 22.02.2018 with immediate effect and the same was notified in Delhi Gazette on 23.02.2018. The Respondent No. 1 in addition to declaring the said C form as obsolete and invalid issued by respondent No. 4 also cancelled the Registration Certificates of the Respondent No. 4 on 07.10.2015 w.e.f. 26.08.2014 i.e. retrospectively. It is in the aforesaid background that the petitioner has preferred this petition to seek the aforesaid reliefs.

The case of the respondents is that the aforesaid C form has been declared as obsolete and invalid on account of the dealings of respondent No. 4 being found to be unexplained and suspicious. This Court had the occasion to deal with similar issues and grievances, firstly, in *Maa Jagdamba Traders Vs. The Commissioner Value Added Tax*, W.P.(C.) No. 13365/2018, decided on 09.07.2019 and, thereafter, in *Sheel Chand Agroils (P) Ltd. Vs. Government Of NCT Of Delhi & Anr.*, W.P.(C.) No. 3245/2019, decided on 05.08.2019.

Learned counsel for the respondents does not dispute the fact that the proposition of law raised by the petitioner stands covered by the aforesaid two decisions.

In the light of the aforesaid, we allow the present writ petition and quash the notification dated 23.02.2018 declaring the aforesaid C form to be obsolete and invalid. At the same time, considering that the stand of the respondents is that the activities of respondent No. 4 are found to be

suspicious and doubtful, we leave it open to the respondents' authorities to proceed in accordance with law in relation to the aforesaid transaction between the petitioner and respondent No. 4.

The petition stands disposed of in the aforesaid terms.

VIPIN SANGHI, J

SANJEEV NARULA, J

OCTOBER 24, 2019

N.Khanna