

ITEM NO.16

COURT NO.6

SECTION XIV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 19561/2017

(Arising out of impugned final judgment and order dated 30-11-2016
in STA No. 46/2014 passed by the High Court Of Delhi At New Delhi)

THE COMMISSIONER OF TRADE AND TAXES DELHI

Petitioner(s)

VERSUS

DCW LIMITED

Respondent(s)

WITH

Diary No(s). 40280/2023 (XIV)

(IA No.219735/2023-CONDONATION OF DELAY IN FILING and IA
No.219732/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 21-02-2024 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE HRISHIKESH ROY
HON'BLE MR. JUSTICE PRASHANT KUMAR MISHRA

For Petitioner(s) Mr. N. Venkatrman, A.S.G.
Mr. Mukesh Kumar Maroria, AOR
Mr. Shantanu Sharma, Adv.
Mrs. Monica Benjamin, Adv.
Mr. Rohit Khare, Adv.
Mr. Navanjay Mahapatra, Adv.

Mr. Arvind Kumar Sharma, AOR
Mr. N. Venkatraman, A.S.G.
Mr. Mukesh Kumar Maroria (aor), Adv.
Mr. Saurabh Mishra, Adv.
Mrs. Diksha Rai, Adv.
Mr. Subhranshu Padhi, Adv.
Mr. Udai Khanna, Adv.
Mr. Rajat Nair, Adv.

For Respondent(s) Mr. V Sridharan, Sr. Adv.
Ms. Apeksha Mehta, Adv.
Ms. Arya Anil, Adv.
Mr. Sachin Mishra, Adv.
Mr. Sahil Pargi, Adv.
Ms. Jyoti Pal, Adv.
Ms. Neha Choudhary, Adv.

Ms. Umang Motiyani, Adv.
Ms. Falguni Gupta, Adv.
Ms. Charanya Lakshmikumaran, AOR

Mr. Gaurav Pachnanda, Sr. Adv.
Mr. Biju Mattam, Adv.
Mr. Abhay Singh, Adv.
Mr. Satish Kumar, AOR
Ms. Avni Sharma, Adv.

UPON hearing the counsel the Court made the following

O R D E R

Delay condoned.

2. Heard Ms. Monica Benjamin, learned counsel appearing for the Revenue. The counsel would point out that the matter pertains to sales tax demand for use of invalid ST-1 Forms, by he selling dealer.

3. However Mr. Gaurav Pachnanda, learned Senior Counsel appearing for the assessee and Ms. Apeksha Mehta, learned counsel appearing for the other assessee in the connected matter, would point out that those ST-1 Forms were furnished by the purchasing dealer(s) and the selling dealer(s) had simply presented them to the taxing authorities. It is also pointed out that insofar as the transaction is concerned, the same is not disbelieved and therefore the High Court has leaned towards the assessees and against the Revenue, by quashing the sales tax demand.

4. Leave granted. Hearing be expedited.

(DEEPAK JOSHI)
COURT MASTER (SH)

(KAMLESH RAWAT)
ASSISTANT REGISTRAR