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

+ ST.REF. 1/2007

CASSETTE SHOPPE

.....Petitioner

Through: None.

versus

COMMISSIONER OF SALES TAX DELHIRespondent

Through: Ms. Urvi Mohan and Ms.
Mahika Bisht, Advs. for
Amicus

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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09.07.2026

1. The present proceedings arise out of a Sales Tax Reference that has remained pending before this Court for the past 19 years.
2. Ms. Urvi Mohan, learned *amicus curiae*, has submitted that the question arising for consideration before this Court is whether a video cassette is an accessory to, or an essential part of, a video cassette recorder.
3. The learned *amicus curiae* was appointed as there was no representation on behalf of the parties.
4. It is a matter of common knowledge that, with the advancement of technology, video cassette recorders have been out of use for a considerable period of time.
5. Keeping the aforesaid in view, Mr. Sumit K. Batra, who is present in Court, is requested to obtain instructions from the Respondent Department as to whether the questions involved in the present Reference still require adjudication or have become purely



academic.

6. List the matter on 15.07.2026 in the “*Supplementary List*”.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 9, 2026/kp/MM