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

\+ W.P.(C) 4905/2015

ROSHAN LAL LALIT MOHAN & ANR ..... Petitioners

Through : Mr A. Maitri

versus

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI & ANR ..... Respondents

Through : Mr Sanjay Shore with Mr Yash S. Vijay

CORAM:
HON'BLE MR. JUSTICE BADAR DURREZ AHMED
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

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

% 18.05.2015

<u>CM 8877/2015</u>

Allowed subject to all just exceptions.

<u>WP(C) 4905/2015 & CM 8876/2015</u>

The petitioner is aggrieved by the e-mail dated 07.03.2015 and the letter dated 28.04.2015 which purport to be orders under Section 38 Delhi Value Added Tax, 2004. We find that the said communications cannot be regarded as orders in the proper format. On this ground alone, the said communications are set aside. The petitioner's refund application shall be disposed of by the competent authority in terms of Section 38 of the said Act within six weeks.

The writ petition stands disposed of.

We are making it clear that we have not made any observation on the merits of the matter and it will be open to the competent authority to take a decision keeping in mind the provisions of law.

Dasti to both the parties.

BADAR DURREZ AHMED, J

MAY 18, 2015 **SANJEEV SACHDEVA, J**

SR