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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ **W.P.(C) 5474/2016**

INDIA WOODS ..... Petitioner

Through: Mr. Rajesh Jain & Mr. Viraj Tiwari, Advocates.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr R.A. Iyer, Advocate for Mr Gautam Narayan, Additional Standing Counsel with Mr Dinesh Gandhi, A.C. (Ward 93).

With

\+ **W.P.(C) 5476/2016**

INDIA WOODS ..... Petitioner

Through: Mr. Rajesh Jain & Mr. Viraj Tiwari, Advocates.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr R.A. Iyer, Advocate for Mr Gautam Narayan, Additional Standing Counsel with Mr Dinesh Gandhi, A.C. (Ward 93).

And

\+ **W.P.(C) 5477/2016**

INDIA WOODS ..... Petitioner

Through: Mr. Rajesh Jain & Mr. Viraj Tiwari, Advocates.

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versus

COMMISSIONER OF TRADE & TAXES ..... Respondent
Through: Mr R.A. Iyer, Advocate for Mr Gautam Narayan, Additional Standing Counsel with Mr Dinesh Gandhi, A.C. (Ward 93).

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE NAJMI WAZIRI

ORDER
% **12.07.2016**

1. An affidavit dated 11th July 2016 has been filed by the Respondent, in para 4 of which it is stated that the refund of Rs. 2,49,340/- was granted to the Petitioner on 24th June, 2016 towards claim dated 24th February, 2014; Rs. 9,86,056/- on 1st July, 2016 towards claim dated 24th April, 2014; and Rs. 5,30,929/- on 8th July, 2016 towards claim dated 11th November, 2013.

2. It is stated that there are six more applications of the Petitioner, which are pending. It is stated by Mr. Iyer, learned counsel for the Respondent, that approval has been obtained for release of the refund together with interest in respect of each of the above applications. He refers to the system devised by the Department in terms of which only one refund application per Assessee will be processed per week. He accordingly states that the actually release of the amount would be staggered over the next few weeks.

3. The Court would like to observe that once an approval has been granted for the grant of refund together with interest, it is obvious that all the necessary checks have been completed and the genuineness of the claim

verified. It appears not justified, therefore, to delay the granting of the refund together with interest by staggering it over several months as that will result in the Respondent paying more interest than is due paaprt from exceeding the time limit set in Section 38 of the Delhi Value added Tax Act 2004 (DVAT Act). .

4. As pointed out by the Court today in a separate order in W.P. (C) 5250 of 2016 (***New Age Generators v. The Commissioner, Value Added Tax***) There appears to be no legislative sanction for postponing the making of the refund beyond the period permitted under Section 38 of the DVAT Act.

5. Consequently, the Court directs that the balance refund amount be made to the Petitioner not later than two months from today. In the event of any non-compliance with this direction, it will be open to the Petitioner to apply to the Court.

6. The petitions are disposed of.

S.MURALIDHAR, J

NAJMI WAZIRI, J

JULY 12, 2016/kk