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

\+ W.P. (C) 7631/2016, CM APPL.31452/2016

U.V. GRAPHIC TECHNOLOGIES PVT. LTD. ..... Petitioner
Through: Mr. Raj K. Batra with Mr. Sumit K. Batra, Advocates.

versus

COMMISSIONER OF TRADE & TAXES & ANR. ..... Respondents
Through: Mr. P. Roy Choudhary, Addl. Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE V. KAMESWAR RAO

O R D E R

% 19.09.2016

Respondents submit that refund order has been made and the amount would be refunded within two weeks.

We notice that, however, no interest on the refund amount has been paid. It appears that the revenue has formed an opinion in this case that interest is not payable in the absence of Court's order.

The Court is of the opinion that the revenue's opinion with regard to the interest is not tenable in view of Rule 34 (6) of the DVAT Rules read with Section 42 of the DVAT Act and the judgment of this Court in W.P.(C) No.3504-12/2010 in *Trusine Electronics Pvt. Ltd. v. Govt. of NCT of Delhi*, decided on 07.09.2010.

Accordingly, the Revenue shall ensure that the interest on the refund amount too shall be released within two weeks.

In view of the circumstances, the revenue shall pay Rs.20,000/- as costs which shall be recovered from the concerned official after due enquiry by the Commissioner in that regard.

List on 28th November, 2016 for reporting compliance with this part of the direction and costs.

Order dasti.

S. RAVINDRA BHAT, J

V. KAMESWAR RAO, J

SEPTEMBER 19, 2016
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