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

\+ W.P.(C) 10508/2016, CM APPL. 41217/2016

GOYAL ENTERPRISES

..... Petitioner

Through: Mr. Rajat Katyal and Mr. Kundan Lal, Advs.

Versus

COMMISSIONER, TRADE & TAXES & ANR.

..... Respondent

Through:Mr. Satyakam, Addl. Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

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

% 29.11.2016

The court was inclined to impose heavy costs having regard to the VATO's understanding that no refund was payable because notice was issued under Section 58 of the DVAT Act, for two subsequent quarters of 2016. However, we refrain from doing so since the Commissioner, VAT is present along with the VATO and the Court has been assured that due care would be exercised in all such future instances.

It is submitted by counsel for the respondents that refund application will be processed and the amount together with interest will be remitted to the petitioner within 10 days.

In case of any discrepancy, the petitioner shall file appropriate application which shall be decided by the VATO within 30 days of the filing. The interest amount shall be indicated separately in tabular form.

The writ petition is disposed off in the above terms.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 29, 2016/acm