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$~3, 4, 19 & 28

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

\+ W.P.(C) 10808/2016

M/S MUNSHI RAM RAM PARKASH ..... Petitioner

Through: Mr. A.K. Babbar, Mr. Surinder Kumar, Mr. Atul Babbar, Ms. Ruchi Babbar, Ms. Amita Babbar, Mr. Bharat Tripathi and Mr. Pramod Kr. Jain, Advs.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR. ..... Respondent

Through: Mr. Gautam Narayan, ASC and Mr. R.K. Iyer, Advs.
Mr. Satyakam, Addl. Standing Counsel, GNCTD

\+ W.P.(C) 10852/2016

M/S MUNSHI RAM RAM PARKASH ..... Petitioner

Through: Mr. A.K. Babbar, Mr. Surinder Kumar, Mr. Atul Babbar, Ms. Ruchi Babbar, Ms. Amita Babbar, Mr. Bharat Tripathi and Mr. Pramod Kr. Jain, Advs.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR. ..... Respondent

Through: Mr. Gautam Narayan, ASC and Mr. R.K. Iyer, Advs.
Mr. Satyakam, Addl. Standing Counsel, GNCTD

\+ W.P.(C) 11019/2016

M/S MUNSHI RAM RAM PARKASH ..... Petitioner

Through: Mr. A.K. Babbar, Mr. Surinder Kumar, Mr. Atul Babbar, Ms. Ruchi Babbar, Ms. Amita Babbar, Mr. Bharat Tripathi and Mr. Pramod Kr. Jain, Advs.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR. ..... Respondent

Through: Mr. Satyakam, Addl. Standing Counsel, GNCTD

\+ W.P.(C) 11064/2016

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M/S LUDHIANA AUTO SUPPLY CO. ..... Petitioner

Through: Mr. A.K. Babbar, Mr. Surinder Kumar, Mr. Atul Babbar, Ms. Ruchi Babbar, Ms. Amita Babbar, Mr. Bharat Tripathi and Mr. Pramod Kr. Jain, Advs.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR. ..... Respondent

Through: Mr. Satyakam, Addl. Standing Counsel, GNCTD

Mr Anug Aggarwal, ASC, GNCTD with Ms. Deboshree Mukherjee, Adv.

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

ORDER

% **17.12.2016**

It is brought to the notice of the Court that in these cases, the refunds have been claimed with respect to the periods prior to the insertion of Section 38(7)(d) of the Delhi Value Added Tax Act, 2004 – which is brought into force from 18.06.1992. In these circumstances, the respondents shall ensure that the refund orders along with up to date interest are made and the amounts are remitted to the petitioners' accounts within 10 days. Disputes with respect to discrepancies, if any, shall be subject to applications by the petitioners which shall be disposed off within a month of their receipt.

The writ petitions are disposed off in terms of these directions.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

DECEMBER 17, 2016/acm