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

39.
\+ **W.P.(C) 875/2016**

SIEMENS LIMITED ..... Petitioner
Through: Mr. Gajendra Maheshwari with Ms. Swati Thapa, Advocates.

versus

THE COMMISSIONER DEPARTMENT OF TRADE & TAXES & ANR. ..... Respondents
Through: Mr. Shubhanshu Gupta, Advocate.

WITH

40.
\+ **W.P.(C) 876/2016**

SIEMENS LIMITED ..... Petitioner
Through: Mr. Gajendra Maheshwari with Ms. Swati Thapa, Advocates.

versus

THE COMMISSIONER DEPARTMENT OF TRADE & TAXES & ANR. ..... Respondents
Through: Mr. Shubhanshu Gupta, Advocate.

WITH

44.
\+ **W.P.(C) 880/2016**

SIEMENS LIMITED ..... Petitioner
Through: Mr. Gajendra Maheshwari with Ms. Swati Thapa, Advocates.

versus

THE COMMISSIONER DEPARTMENT OF TRADE

& TAXES & ANR. ..... Respondents

Through: Mr. Gautam Narayan, Additional Standing counsel with Mr. R.A. Iyer, Advocate.
Mr. Gurudutt Ranga, VATO.

AND

45.
\+ **W.P.(C) 881/2016**

SIEMENS LIMITED ..... Petitioner

Through: Mr. Gajendra Maheshwari with Ms. Swati Thapa, Advocates.

versus

THE COMMISSIONER DEPARTMENT OF TRADE
& TAXES & ANR. ..... Respondents

Through: Mr. Gautam Narayan, Additional Standing counsel with Mr. R.A. Iyer, Advocate.
Mr. Gurudutt Ranga, VATO.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

ORDER
% **02.02.2016**

CM No. 3851/2016 (for exemption) in W.P.(C) No.875/2016
CM No. 3854/2016 (for exemption) in W.P.(C) No.876/2016
CM No. 3861/2016 (for exemption) in W.P.(C) No.880/2016
CM No. 3864/2016 (for exemption) in W.P.(C) No.881/2016

1. Exemptions allowed subject to all just exceptions.

2. The applications are disposed of.

CM No. 3852/2016 (for condonation of delay in re-filing the petition) in

W.P.(C) No.875/2016
CM No. 3855/2016 (for condonation of delay in re-filing the petition) in W.P.(C) No.876/2016
CM No. 3862/2016 (for condonation of delay in re-filing the petition) in W.P.(C) No.880/2016
CM No. 3865/2016 (for condonation of delay in re-filing the petition) in W.P.(C) No.881/2016

3. For the reasons stated in the respective applications, the delay in re-filing the petitions is condoned.

4. The applications are disposed of.

W.P.(C) No. 875/2016 & CM No. 3850/2016 (for interim relief)
W.P.(C) No. 876/2016 & CM No. 3853/2016 (for interim relief)
W.P.(C) No. 880/2016 & CM No. 3860/2016 (for interim relief)
W.P.(C) No. 881/2016 & CM No. 3863/2016 (for interim relief)

5. Notice. Mr. Shubhanshu Gupta, learned counsel for the Respondents in W.P.(C) Nos. 875/2016 and 876/2016 and Mr. Gautam Narayan, Additional Standing counsel for the Respondents in W.P.(C) Nos. 880/2016 and 881/2016 accept notice.

6. The short issue involved in these petitions is about refund that is due to the Petitioner from the Department of Trade & Taxes, Government of National Capital Territory of Delhi.

7. The Court's attention has been drawn to a letter dated 7th May 2014 written by the Assistant Commissioner, Ward 202 to the Petitioner listing out all the refunds and the period for which the refunds are due. It is seen that as of that day the reason given for delay in making the refund is that "file is under submission to the Additional Commissioner/EDP Branch for payment

verification". More than a year and a half has elapsed since then. Considering that the earliest of the periods for which refund was due is 2003-04, there can be no justification for any further delay in issuing the necessary certificates of refund to the Petitioner.

8. Mr. Gautam Narayan, Additional Standing counsel for the Respondents, on instructions from Mr. Gurudutt Ranga, VATO, who is present in Court assures the Court that not later than 29^{th} February 2016 all the pending applications of the Petitioner for refund would be disposed of by issuing the necessary certificates and having them delivered to the Petitioner. It is further clarified that the certificates will incorporate the interest that is due to the Petitioner in terms of Section 42 of the Delhi Value Added Tax Act, 2004.

9. It is made clear that if there is non-compliance with the above assurance given to the Court by the Respondent, it will be open to the Petitioner to revive these petitions.

10. The writ petitions and the applications are disposed of in the above terms.

11. Order *dasti.*

S. MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 02, 2016/dn