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$~12, 13, 16, 19, 21-27, 42, 60, 70, 78, 79, 82

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

\+ W.P.(C) 11856/2016

GANPATI WOOD MOULDERS ..... Petitioner
Through: Mr. Nitin Gulati, Adv.

versus

COMMISSIONER, TRADE & TAXES & ANR. ..... Respondent
Through: Mr. R.A. Iyer, Adv.

\+ W.P.(C) 11863/2016

AL CAST INDUSTRIES ..... Petitioner
Through: Mr. Puneet Rai, Adv.

versus

COMMISSIONER, TRADE & TAXES & ANR. ..... Respondent
Through: Mr. N.S. Arora, Adv.

\+ W.P.(C) 345/2017

CENTURION POWER CABLES PVT. LTD ..... Petitioner
Through: Mr. Rakesh Kumar, Adv.

versus

COMNIISSIONER OF DELHI VALUE
ADDED TAX, & ANR. ..... Respondent
Through: Mr. Siddhartha Shankar Roy, Adv.

\+ W.P.(C) 350/2017

S K LOYALKA COLLAR MFRS ..... Petitioner
Through: Mr. Sudhir Sangal, Adv.

versus

THE COMMISSIONER OF VAT & ANR. ..... Respondent
Through: Mr. Satyakam, Adv.

\+ W.P.(C) 352/2017

M/S K.S. PACKAGING ..... Petitioner
Through: Mr. Bharat Kumar Tripathi, Adv.

versus

COMMISSIONER OF DELHI VALUE
ADDED TAX & ANR. ..... Respondent
Through: Mr. Rahul Sharma, Adv.

\+ W.P.(C) 353/2017

M/S SURINDER & CO. ..... Petitioner
Through: Mr. Bharat Kumar Tripathi, Adv.

versus

COMMISSIONER OF DELHI VALUE
ADDED TAX & ANR. ..... Respondent
Through: Mr. Shadan Farasat, Adv.

\+ W.P.(C) 354/2017

AAKASH STEEL AND ALLOYS ..... Petitioner
Through: Mr. S.K. Khurana, Adv.

versus

COMMISSIONER TRADE AND TAXES & ANR..... Respondent
Through: Mr. Satyakam, Adv.

\+ W.P.(C) 355/2017

A B ENTERPRISES ..... Petitioner
Through: Mr. Sudhir Sangal, Adv.

versus

THE COMMISSIONER OF VAT & ANR. ..... Respondent
Through: Mr. Saurabh Chadda, Adv.

\+ W.P.(C) 356/2017

M/S K.S. PACKAGING ..... Petitioner
Through: Mr. Bharat Kumar Tripathi, Adv.

versus

COMMISSIONER OF DELHI VALUE
ADDED TAX & ANR. ..... Respondent
Through: Mr. Rahul Sharma, Adv.

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\+ W.P.(C) 357/2017

M/S SURINDER & CO. ..... Petitioner
Through: Mr. Bharat Kumar Tripathi, Adv.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR. ..... Respondent
Through: Mr. Shadan Farasat, Adv.

\+ W.P.(C) 358/2017

VISION DISTRIBUTION PVT. LTD. ..... Petitioner
Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER, TRADE & TAXES & ANR. ..... Respondent
Through: Mr. Shadan Farasat, Adv.

\+ W.P.(C) 478/2017

TIRUPATI INDUSTRIES ..... Petitioner
Through: Mr. Sudhir Sangal, Adv.

versus

THE COMMISSIONER OF VAT & ANR. ..... Respondent
Through: Mr. Siddharth Dutta, Adv.

\+ W.P.(C) 10735/2016

S K INDUSTRIES ..... Petitioner
Through: Mr. Sumit Kumar Batra, Adv.

versus

COMMISSIONER OF TRADE & TAXES & ANR ..... Respondent
Through: Mr. Anuj Aggarwal, Adv.

\+ W.P.(C) 11066/2016

MAHA LAXMI PETRO OIL CHEMICALS ..... Petitioner
Through: Mr. S.K. Khurana, Adv.

versus

COMMISSIONER OF TRADE & TAXES & ANR..... Respondent

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Through: Mr. Satyakam, Adv.

\+ W.P.(C) 248/2017

A S INDUSTRIES ..... Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER, TRADE & TAXES & ANR. ..... Respondent

Through: Mr. Anuj Aggarwal, Adv.

\+ W.P.(C) 619/2017

M/S INTEC TOOLS PRIVATE LIMITED ..... Petitioner

Through: Mr. Sanchit Dhawan, Adv.

versus

THE COMMISSIONER OF VAT & ANR. ..... Respondent

Through: Mr. Anuj Aggarwal, Adv.

\+ W.P.(C) 638/2017

NEELKANTH ENGG WORKS ..... Petitioner

Through: Mr. Nitin Gulati, Adv.

versus

COMMISSIONER, TRADE & TAXES & ANR. ..... Respondent

Through: Mr. Satyakam, Adv.

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

ORDER

% **06.02.2017**

The petitioners have claimed refund of excess amount deposited towards their VAT liabilities. The learned counsel for the respondents submit that they seek time to process and pass appropriate orders granting refund amounts together with interest as applicable.

The respondents are directed to:

(i) Process all pending applications in all these writ petitions within two weeks and pass orders thereon within next three weeks.

(ii) The order so made shall indicate the calculation including the interest amount and the period for which they relate;

(iii) If the interest or any refund amount is not granted fully or partly withheld, the reasons for such action shall also be briefly indicated.

The order shall be directly communicated to the petitioners on the website so as to be easily accessible. Likewise, the amounts including interest shall be remitted to the petitioners' account within three weeks. It is open to the petitioner to apply to the concerned VATO if there is any surviving grievance with respect to any discrepancy etc. setting out their grievances. In such cases, the applications shall be decided within 30 days of its receipt by the VATO.

The writ petitions are partly allowed accordingly.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

FEBRUARY 06, 2017/kk