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S~11, 12, 13, 15, 16, 38, 39, 40, 41, 42

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

\+ W.P.(C) 1528/2017

AMEYA ENTERPRISES ..... Petitioner

Through: Mr. Sushil Gaba, Adv.

versus

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

Through: Mr. Ankur Chhibber, Adv.

\+ W.P.(C) 1529/2017

AMEYA ENTERPRISES ..... Petitioner

Through: Mr. Sushil Gaba, Adv.

versus

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

Through: Mr. Ankur Chhibber, Adv.

\+ W.P.(C) 1530/2017

AMEYA ENTERPRISES ..... Petitioner

Through: Mr. Mr. Sushil Gaba, Adv.

versus

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

Through: Mr. Ankur Chhibber, Adv.

\+ W.P.(C) 1532/2017

BERLIA ELECTRICALS POLYMER (P) LTD ..... Petitioner

Through: Mr. Sushil Gaba, Adv.

versus

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

Through: Mr. Varun Nischal and Mr. Manan

Signature Not Verified
Digitally Signed
By:AMULYA

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Malik, Advs.

\+ W.P.(C) 1534/2017

JYOTI APPARELS ..... Petitioner

Through: Mr. Chandrakant Singh, Adv.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr. Peeyoosh Kalra, ASC with Ms. Sana Babbar, Adv.

\+ W.P.(C) 1523/2017

BERLIA ELECTRICALS POLYMER (P) LTD. ..... Petitioner

Through: Mr. Sushil Gaba, Adv.

versus

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

Through: Mr. Varun Nischal and Mr. Manan Malik, Advs.

\+ W.P.(C) 1524/2017

AMEYA ENTERPRISES ..... Petitioner

Through: Mr. Sushil Gaba, Adv.

versus

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

Through: Mr. Ankur Chhibber, Adv.

\+ W.P.(C) 1525/2017

BERLIA ELECTRICALS POLYMER (P) LTD. ..... Petitioner

Through: Mr. Sushil Gaba, Adv.

versus

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

Through: Mr. Varun Nischal and Mr. Manan

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Malik, Advs.

\+ W.P.(C) 1526/2017

AMEYA ENTERPRISES ..... Petitioner

Through: Mr. Sushil Gaba, Adv.

versus

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

Through: Mr. Ankur Chhibber, Adv.

\+ W.P.(C) 1527/2017

AMEYA ENTERPRISES ..... Petitioner

Through: Mr. Sushil Gaba, Adv.

versus

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

Through: Mr. Ankur Chhibber, Adv.

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

ORDER

% **22.03.2017**

It is submitted by the respondents/VAT Department that the refund claims have not been processed since the central statutory forms have not yet been received. This aspect has been addressed by ratio of this Court's decision in ***Vizien Organics Vs. Commissioner, Trade & Taxes & Anr.,*** in W.P.(C) No.10701/2016 and connected cases - decided on 19.01.2017, which has relied on the ruling of the Supreme Court in ***Swarn Darshan Impex (P) Ltd Vs. Commissioner, Value Added Tax (2010) 31 VST 475 (Del).*** It is clarified that in

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such cases, the respondents shall calculate the amounts due after considering the documents and shall ensure that the amounts shall be credited to the petitioners' accounts, within a week.

As far as the interest is concerned, the VAT Department shall keep calculating such amounts separately wherever applicable and keep such payable amounts in a separate account to be properly dealt with in-line with the final outcome of the Special Leave Petition pending before the Supreme Court against the judgment of this Court in ***Vizien Organics*** (supra) decided on 19.01.2017.

With the above observations, all these petitions alongwith pending applications stand disposed off.

A copy of this order be given *dasti* to parties under the signatures of the Court Master.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

MARCH 22, 2017/kk