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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 2541/2017

AUTO HOUSE

..... Petitioner

Through: Mr. Kapil Choudhary, Advocate

versus

COMMISSIONER OF TRADE & TAXES & ANR Respondents

Through: Ms. Satyakam, Senior standing counsel.

**CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR**

ORDER

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25.04.2017

C.M. APPL. 10961/2017

1. Allowed, subject to all just exceptions.

W.P.(C) 2541/2017

2. Learned counsel for the Petitioner points out that although the Petitioner is entitled to interest quantified at Rs. 8,75,125, in terms of the order dated 21st November, 2016 passed by the Value Added Tax Officer ('VATO'), Ward No. 73, the amount of interest has been re-quantified as Rs. 2,85,026. The reasons given by the VATO for reducing the sum is that interest would begin to run only after two months after the submission of the C Form i original.

3. This Court has held in the decision dated 19th January 2017 in W.P. (C) No. 10701 of 2016 (*Vizien Organics v. Commissioner, Trade & Tax*)

negatived the above plea of the DVAT Department and held that the refund amount cannot be denied on the above basis.

4. By an order dated 1st February 2017 in SLP (Civil) No. 3496 of 2017 (*Commissioner, Trade and Taxes v. Vizien Organics*) the Supreme Court has while directing notice to issue, stayed the operation of the above decision of this Court.

5. Consistent with the orders passed in similar cases, including the order dated 21st April 2017 in Writ Petition (Civil) No. 3422 of 2017 (*Rakesh Trading Company v. Commissioner of Delhi Value Added Tax*) this Court directs that pending the decision of the Supreme Court in SLP 3496 of 2017 the Respondent shall undertake that in the event of the Supreme Court upholding the order of this Court the entire balance interest amount that has been withheld shall to be paid to the Petitioner within four weeks from the date of the order of the Supreme Court.

6. The petition is disposed of in the above terms.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 25, 2017

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