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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **W.P.(C) 2778/2017**

LCA SOFT PRIVATE LIMITED ..... Petitioner
Through: Mr. Nitin Gulati, Advocate.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent
Through: Mr. Ankur Chhibber, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

<u>O R D E R</u>
% 26.04.2017

<u>CM APPL 12044/2017 (exemption)</u>

1. Allowed subject to all just exceptions.

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2. It is stated by learned Counsel for the Respondents, on instructions, that the order of refund has been issued on 27th March 2017 and a copy thereof has been produced in Court. It is further stated that the amount will be paid to the Petitioner within a week from today. It is stated that the interest amount to the extent it relates to the period when the C Form was not furnished will be reduced pro rata.

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 26, 2017
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