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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **W.P.(C) 2771/2017**

J.K. AUTOMOTIVE PRIVATE LIMITED ..... Petitioner
Through: Mr. Raj K. Batra, Advocate.

versus

COMMISSIONER OF TRADE & TAXES & ANR ..... Respondents
Through: Mr. Satyakam, Additional Standing counsel with Mr. Ankur Chhibber, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **26.04.2017**

CM APPL No. 12039/2017 (exemption) in WP(C) 2771/2017

1. Exemptions allowed subject to all just exceptions.

WP (C) 2771/2017

2. At the outset learned counsel for the Petitioners informs the Court that the assessment itself has been completed more than three years the C Form has been furnished to the Department at the relevant time. Nevertheless not later than three days from today the Petitioner will again furnish to the VATO concerned the physical C Form. In that event not later than one week thereafter, the entire refund amount will be credited to the account of the Petitioner by the VATO Department.

3. As regards the interest amount, consistent with the directions already 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.

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

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 26, 2017
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