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

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\+ **W.P.(C) 2886/2017**

SOM LEYLAND STORE ..... Petitioner

Through: Mr. Raj K. Batra with Mr. Sumit K. Batra, Advocates.

versus

COMMISSIONER OF TRADE & TAXES & ANR .... Respondents

Through: Mr. Peeyoosh Kalra, ASC with Ms. Sona Babbar, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

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

% **26.04.2017**

1. It is pointed out by learned counsel for the Petitioner that the C-Form relevant for the period 2013-14 and 2014-15 has been furnished and the assessment has been concluded. Nevertheless, he states that another copy of C-Form will be furnished to the VATO concerned within three days. In such event, it is directed that the refund will be credited to the account of the Petitioner not later than one week thereafter.

2. As regards interest on the refund amount, this Court in the decision dated 19th January 2017 in W.P. (C) No. 10701 of 2016 (***Vizien Organics v. Commissioner, Trade & Tax)*** held that the refund amount cannot be denied on the basis that the C Form was not submitted. By an order dated 1st

February, 2017 in SLP (Civil) No. 3496 of 2017 (***Commissioner, Trade and Taxes & Anr. v. Vizien Organics)***, the Supreme Court has, while issuing notice, stayed the operation of the above decision of this Court.

3. 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 & Anr.)*** this Court directs that pending the decision of the Supreme Court in SLP (civil) No. 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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