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

\+ **W.P.(C) 3067/2017, CM APPL. 13389/2017**

NAVYAA CHARU ASSOCIATES ..... Petitioner

Through:

versus

COMMISSIONER, TRADE & TAXES & ANR. ..... Respondent

Through: Mr. Anuj Aggarwal, ASC, GNCTD with Ms. Deboshree Mukherjee, Advocate

WITH

\+ **W.P.(C) 3069/2017, CM APPLS. 13392/2017**

SHREE MAHALAXMI HARDWARE ..... Petitioner

Through: Mr. S.K. Khurana, Advocate

versus

COMMISSIONER OF TRADE & TAXES & ANR...... Respondent

Through: Mr. Avtar Singh, Advocate

AND

\+ **W.P.(C) 3122/2017, CM APPL. 13612/2017**

M/S THE PHONE STORE PLUS ..... Petitioner

Through: Mr. Simarpal Singh Sawhney and Ms. Malvika Singh, Advocates.

Versus

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

Through: Mr. Siddhartha Shankar Ray, Advocate

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CORAM: JUSTICE S.MURALIDHAR
JUSTICE NAJMI WAZIRI

ORDER

% **11.04.2017**

1. The learned counsel for the DVAT Department state that an order similar to one passed on 28th March, 2017 in WP(C) 883 of 2017 [*M/s. Bajrang Iron Store v. Commissioner of Delhi VAT & Anr.*] may be passed in these writ petitions which pertain to refund. It is assured that the DVAT Department will abide by the time lines as directed by this Court.

2. It is accordingly directed that the Petitioners shall, not later than one week from today, submit an application to the DVAT Department. In such event, the DVAT Department will ensure that the amount of refund, together with interest for the undisputed period, and to the extent it is not disputed as far as it does not relate to any statutory forms, is disbursed directly to the concerned Petitioners' account not later than four weeks thereafter. With respect to the amount relatable to the statutory forms and the interest accrued thereon, the DVAT Department shall ensure that such amounts are kept in an interest bearing security and the payment is made subject to the final outcome of the appeals preferred by the DVSAT Department before the Supreme Court against the order dated 19th January 2017 passed by this Court in WP(C) No. 10701 of 2016 etc. (*Vizien Organics v. Commissioner, Trade & Taxes & Anr.*).

3. The Court further directs that the DVAT Department will abide by the

above time lines. In the event that the Petitioners have any grievance either on account non-payment of the refund amount together with interest as directed or non-compliance with any of the above directions, it would be open to them to seek appropriate remedies in accordance with law.

4. The petitions are disposed of.

S.MURALIDHAR, J

NAJMI WAZIRI, J

APRIL 11, 2017
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