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

\+ **W.P. (C) 3418/2017**

AMAR NATH & CO. ..... Petitioner

Through: Mr.Rajesh Mahna with Mr.Ramanand Ray, Mr.Arvind Gangwar, and Mr.Rohit Sharma, Advocates.

Versus

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

Through: Mr.Shadan Farasat with Mr.Ahmed Said, Advocates.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R

% **21.04.2017**

CM No. 14948/2017 (for exemption)

1. Allowed, subject to all just exceptions.

W.P. (C) 3418/2017

2. Notice. Mr.Shadan Farasat, the learned counsel accepts notice.

3. It is pointed by Mr. Mahna that the Petitioner has complied with every requirement in law for the Respondent to process and make refund of the amount due to the Petitioner in terms of Section 38 of the Delhi Value Added Tax Act, 2004 (DVAT Act). The Petitioner's refund application beginning for the 4^{th} Quarter of 2008-09 upto the 4^{th} Quarter of 2012-13 is stated to be pending before the Department.

4. In that view of the matter, it is directed that not later than four weeks from today, the entire refund amount due to the Petitioner together with interest accrued on it in terms of Section 42 of the DVAT Act will be paid into the account of the Petitioner by the DVAT Department. If there is any non-compliance of the directions, it would be open to the Petitioner to seek appropriate remedies in accordance with law.

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

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 21, 2017
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