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

\+ **W.P. (C) 3416/2017**

SAMRIDHI MARKETING ..... Petitioner

Through: Mr. A.K.Babbar, Mr. Surinder Kumar, Mr. Atul Babbar, Ms. Amita Babbar, Mr. Bharat Tripathi, Advocates.

Versus

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

Through: Mr.Siddharth Shankar Ray, Advocate. Mr. Satyakam, ASC for Govt. of NCT of Delhi.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

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

% **21.04.2017**

1. It is pointed out by learned counsel for the Petitioner that it has already submitted all the documents required by the Delhi Value Added Tax (D-VAT) Department for the purposes of processing its refund claim. However, learned counsel for the D-VAT Department points out that the C-Form in original has not been submitted to the D-VAT Department. He acknowledges that this argument of the D-VAT Department has been rejected by this court in its judgment dated 19th January 2017 in W.P.(C) No.10701/2016 (***Vizien Organics v. Commissioner, Trade & Taxes***). He, however, points out that the said judgment has been stayed by the Supreme Court by order dated 1st February, 2017.

2. In all similar cases which have been coming up before this Court an order on the lines of the one passed on 28th March, 2017 in W.P.(C) No.883/2017 (***M/s Bajrang Iron Store v. Commissioner of Delhi Value Added Tax***) has been passed. However, in some of those orders, the Petitioners have been directed to either submit another application or furnish documents "if any that may be required". The apprehension now expressed by the counsel for the Petitioner is that the above lines of the order are being interpreted by the D-VAT Department to ask for production of all account books, registers etc. and to utilize them to frame fresh default assessments of tax and interest.

3. That clearly was not the intention behind those directions in the earlier orders. The Court clarifies that if no further documents from the side of the Petitioner are required to be submitted, then the DVAT Department should proceed to pay the amount of refund together with interest for the undisputed period to the extent it is not disputed and does not relate to the statutory forms. This must be done within four weeks from today without insisting on any further compliance on the side of the Petitioner. As regards 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 before the Supreme Court against the order dated 19th January, 2017 passed by this Court in W.P.(C) No.10701/2016 etc. (***Vizien Organics v. Commissioner, Trade & Taxes***).

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

above timeline. In the event that the Petitioner has any grievance either on account of 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.

5. The petition is disposed of.

6. Order *Dasti* under the signature of the Court Master.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 21, 2017
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