

\$~1

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

+

W.P.(C) 3866/2017

KAMYA INTERNATIONAL

..... Petitioner

Through: Mr. Ruchir Bhatia, Advocate

versus

COMMISSIONER, TRADE & TAXES & ANR.Respondents

Through: Mr. Shadan Farasat & Mr. Ahmed

Said, Advocates

CORAM: JUSTICE S.MURALIDHAR

JUSTICE CHANDER SHEKHAR

ORDER

%

19.05.2017

1. The refund application of the Petitioner for the 2nd, 3rd and 4th quarter for the Assessment Year 2012-13 has been pending from September/ October, 2013. With there being no explanation for the delay in processing and paying the refund amount, it is directed that within four weeks from today the refund amount together with interest payable to the Petitioner thereon be deposited to the Petitioner's account directly by the Department.

2. If any portion of the interest due on the refund concerns the period during which C Forms were not produced, that would be subject to the Respondent Department undertaking to pay the differential interest amount depending on the final outcome of the appeals preferred by it before the Supreme Court against the order dated 19th January 2017 passed by this Court in W.P.(C) No.10701 of 2016 etc. (*Vizien Organics v. Commissioner, Trade & Taxes*).

3. If there is no compliance with this order, it will be open to the Petitioner to seek appropriate remedies in accordance with law.

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

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 19, 2017

tp