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

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**W.P.(C) 3846/2017**

**MANGLA HANDLES**

..... Petitioner

Through: Mr. Ruchir Bhatia, Advocate.

versus

**COMMISSIONER, TRADE & TAXES & ANR.**

..... Respondents

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

**CORAM:**

**JUSTICE S. MURALIDHAR**

**JUSTICE CHANDER SHEKHAR**

**ORDER**

**19.05.2017**

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1. It is stated by learned counsel for the Respondents that the refund claims are being processed and refund orders will be issued not later than four weeks from today. The assurance of the Respondents that refund orders will be issued in four weeks from today is placed on record.
2. The stand of the Respondents is that C-Forms were produced only on 10<sup>th</sup> May, 2017 and, therefore, no interest will be payable on the refund amount.
3. In view of the above statement, it is directed that the actual refund amount together with interest be credited directly to the Petitioner's account within a further period of two weeks after the issuance of the refund order.

4. The interest that is due to the Petitioner will be paid subject to the final outcome of the appeals preferred before the Supreme Court against the order dated 19<sup>th</sup> January, 2017 passed by this Court in W.P.(C) No. 10701 of 2016 etc. (*Vizien Organics v. Commissioner, Trade & Taxes*).

5. If there is any non-compliance, it will be open to the Petitioner to seek appropriate remedies in accordance with law.

6. The writ petition is disposed of in the above terms.

**S. MURALIDHAR, J**

**CHANDER SHEKHAR, J**

**MAY 19, 2017/dn**