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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **W.P.(C) 4197/2017**

SHARMA TRADING CO ..... Petitioner
Through: Mr. Vineet Bhatia, Advocate.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent
Through: Mr. Satyakam, Additional standing counsel.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **15.05.2017**

1. Notice. Mr. Satyakam, learned Additional Standing counsel accepts notice on behalf of the Respondent.

2. Learned counsel for the Respondent produces a copy of the chart showing the status of the refund during the Assessment Years (AYs) 2012-13 to2016-2017, which reads as under:

S.No	Year	Period	Amount (Rs)	Status	Remarks
1.	2012-13	1st Qtr	162187	Adjusted	-
2.	2012-13	2nd Qtr	240913	Issued	5.5.17
3.	2012-13	3rd Qtr	124204	Issued	5.5.17
4.	2012-13	4th Qtr	2439838	Issued	5.5.17

5.	2013-14	4^{th} Qtr	745501	Not Issued	C-Forms not submitted/assessment not done
6.	2014-15	N.A.	---	No refund	No refund
7.	2015-16	3^{rd} Qtr	723021	Not issued	C-Forms not submitted/assessment not done
9	2016-17	1^{st} Qtr	84809	Not issued	C-Forms not submitted/assessment not done
10.	2016-17	2^{nd} Qtr	75573	Not issued	C-Forms not submitted/assessment not done
11.	2016-17	3^{rd} Qtr	89637	Not issued	C-Forms not submitted/assessment not done

3. As far as the refunds at Serial Nos. 1 to 4 are concerned, the amount will be directly deposited to the account of the Petitioner within one week from today.

4. As far as refunds at Serial Nos. 7 to 11 are concerned, learned counsel for the Petitioner states that original 'C' Form will be furnished to the DVAT Department within one week from today. Learned counsel for the Respondent states that within a period of two weeks thereafter, the refund application will be processed and orders passed. It is directed that the refund amount together with interest be paid directly to the Petitioner's account not later than four weeks thereafter.

5. With respect to the amount relating to the interest pertaining to the period during which C Form was not submitted, the undertaking of the DVAT

Department that such withheld amount will be paid, subject to the outcome of the decision of the Supreme Court in SLP No. 3496 of 2017 (***Commissioner, Trade and Taxes v. Vizien Organics***), within four weeks from the date of the said order of the Supreme Court is placed on record.

6. The Court further directs that the DVAT Department will abide by the above time lines. 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 the Petitioner to seek appropriate remedies in accordance with law.

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

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 15, 2017
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