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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 4199/2017**

NELCO INDUSTRIES Petitioner

Through: Mr. Vineet Bharti, Advocate

versus

COMMISSIONER OF TRADE & TAXES Respondent

Through: Mr. Ankur Chibber, Advocate

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

% **15.05.2017**

1. Learned counsel for the Respondent has produced a tabular chart to show the status of the refund applications.

2. It is seen that for the Assessment Year 2012-2013, refund orders have been issued for the 2nd, 3rd and 4th quarter. The said refund amounts will be paid directly into the account of the Petitioner within a period of one week from today. As regards the interest on the said amount, this will be subject to the decision of the Supreme Court in an appeal filed by the Department against an order of this Court in SLP No. 3496 of 2017 (*Commissioner, Trade and Taxes v. Vizien Organics*).

3. As regards the refunds at Sl. Nos. 5 to 11 are concerned, learned counsel for the Petitioner states that the 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.

4. With respect to the amount relatable 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.

5. 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.

6. The petition stands disposed of in the above terms.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 15, 2017

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