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* IN THE HIGH COURT OF DELHI AT NEW DELHI
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\+ W.P.(C) 4351/2017

ASIAN ENTERPRISES ..... Petitioner
Through: Mr Nitin Gulati, Advocate

versus

COMMISSIONER, TRADE & TAXES & ANR. ..... Respondent
Through: Mr Siddhartha Shankar Ray, Advocate

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **19.05.2017**

CM 18986/2017 (exemption)

1. Allowed, subject to all just exceptions.

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2. This is a writ petition filed by the Petitioner seeking refund from the Respondent.

3. Notice. Mr. Siddhartha Shankar Ray, learned counsel accepts notice on behalf of the Respondents.

4. 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 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.

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 19, 2017
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