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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 4377/2017**

M/S JPO POLYCHEM PVT LTD

..... Petitioner

Through: Mr. A.K. Babbar, Mr. Surendra
Kumar, Mr. B.K. Tripathi & Ms.
Amita Babbar, Advocates

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.

..... Respondents

Through: Mr. S. Seth, Advocate

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

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19.05.2017

1. Notice. Mr. S. Seth, Advocate accepts notice.
2. The refund application of the Petitioner for the 4th quarter of Assessment Year ('AY') 2013-2014 has been pending since 16th June, 2015, when the Assessment Order was passed by the Assistant Value Added Tax Officer AVATO, Ward-35.
3. Learned counsel for the Respondents states that there may be a demand for some other period, with which the present petition has no concern. There appears to be no explanation for not granting the refund for the 4th quarter of AY 2013-2014, which has been pending since the date of the filing of the return.

4. Considering that the refund for the said quarter is pending when the assessment order was passed, there appears to be no justification whatsoever for delaying the refund.

5. It is directed that not later than two weeks from today, the refund order will be issued and the refund amount, together with interest thereon, will be credited directly to the Petitioner's account within two weeks after the passing of the refund order. If there is any non-compliance, it would be open to the Petitioner to seek appropriate remedies in accordance with law.

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

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 19, 2017
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