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

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+ **W.P. (C) 4350/2017 & CM 18984/2017 (stay)**

AIMIL LTD.

..... Petitioner

Through: Mr Rajesh Jain and Mr Virag Tiwari,
Advocates

versus

COMMISSIONER OF TRADE & TAXES

..... Respondent

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

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

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24.07.2017

1. Learned counsel for the Respondent does not dispute that in view of the decision of this Court in *Aimil Ltd. v. Commissioner of Trade & Taxes* (decision dated 24th May, 2017 passed in W.P.(C) No.4597/2017), which in turn follows the decision in *Shaila Enterprises v. Commissioner of Value Added Tax (2016) 94 VST 367 (Del)*, the present writ petition would have to be allowed.

2. The impugned order dated 17th March, 2017 passed by the VATO is accordingly set aside.

3. The sum of Rs.8 lakhs deposited by the Petitioner with the Objection Hearing Authority ('OHA') will now be refunded to the Petitioner together

with interest due thereon which will begin to run from the date of the deposit of the said sum, not later than four weeks from today.

4. The petition stands allowed in above terms, but in the circumstances, no orders as to costs. The application is disposed of.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 24, 2017
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