$~43

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

\+ **W.P.(C) 4386/2017**

ALPNA INSTRUMENTS ..... Petitioner

Through: Mr. Nitin Gulati, Advocate

versus

COMMISSIONER TRADE & TAXES & ANR. ..... Respondents

Through: Mr. Siddhartha Shankar Ray, Advocate

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

<u>O R D E R</u>

% **19.05.2017**

<u>CM No.19177/2017</u>

1. Allowed, subject to all just exceptions.

<u>WP(C) No.4386/2017</u>

2. Notice. Mr. Siddhartha Shankar Ray, Advocate accepts notice.

3. This petition concerns non-issuance of refund orders by the Respondent/Delhi Value Added Tax Department for the 3rd quarter of Assessment Year ('AY') 2008-2009, 4th quarter of AY 2009-2010, 2nd and 4th quarter of AY 2010-2011, 4th quarter of 2011-2012 and 4th quarter of AY 2013-2014.

4. As regards the 4th quarter of AY 2013-2014, learned counsel for the Petitioner states that he will produce the necessary C Forms before the Value Added Tax Officer within one week.

5. It is accordingly directed that the Petitioner shall, not later than one week from today, furnish to the DVAT Department further documents, if any, that may be required. The DVAT Department will ensure that the amount of refund, together with interest for the undisputed period, and to the extent it is not disputed as far as it does not relate to any statutory forms, is disbursed directly to the Petitioner's account not later than four weeks thereafter. With respect to the amount relatable to the statutory forms and the interest accrued thereon, the DVAT Department shall ensure that such amounts are kept in an interest bearing security and the payment is made subject to the final outcome of the appeals preferred before the Supreme Court against the order dated 19^{th} January 2017 passed by this Court in W.P.(C) No. 10701 of 2016 etc. (***Vizien Organics v. Commissioner, Trade & Taxes***).

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.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 19, 2017
tp