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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **W.P.(C) 4440/2017**

S.S.P PACKAGING INDUSTRIES PVT. LTD. ..... Petitioner
Through: Mr. Nitin Gupta, Advocate.

Versus

COMMISSIONER, TRADE & TAXES & ANR. ..... Respondents
Through: Mr. Rahul Sharma and Mr. C. K. Bhatt, Advocates.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE VINOD GOEL

<u>O R D E R</u>
% **22.05.2017**

<u>CM No. 19397/2017</u>

1. Allowed, subject to all just exceptions.

<u>W.P.(C) 4440/2017</u>

2. Notice. Mr. Rahul Sharma, Advocate for the Respondents accepts notice.

3. This petition concerns the non-issuance of refund orders by the Respondent/Delhi Value Added Tax Department for the Assessment Year ('AY') 2012-13.

4. Learned counsel for the Petitioner states that he will produce the necessary C-Forms before the Value Added Tax Officer within one week from today.

5. It is, accordingly, directed that not later than two weeks thereafter the

DVAT Department will issue the refund order and within a further period of two weeks 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. With respect to the amount relatable to the statutory forms and the interest accrued thereon, the DVAT Department shall ensure that payment is made immediately after and subject to the final outcome of the appeals preferred by it before the Supreme Court against the order dated 19th 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 line. 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

VINOD GOEL, J

MAY 22, 2017/b