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

+ **W.P.(C) 4439/2017**

INDIA TREND

..... Petitioner

Through: Mr. Rajesh Mahna, Mr. Narender
Goel, Mr. Rohit Sharma, Mr. Janesh
Nagpal & Ms. Bhawna, Advocates.

versus

COMMISSIONER OF TRADE & TAXES & ANR Respondents

Through: Mr. Naunidh S. Arora & Mr. Amit
Sharma, Advocates.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MS. JUSTICE PRATHIBA M. SINGH

ORDER

% **23.10.2017**

CM No.28841/2017 in W.P.(C) 4439/2017

1. This application has been filed in the disposed of writ petition.
2. The writ petition was disposed off vide order dated 29th May, 2017 recording the submission of the Petitioner that the 'C' form was for a trivial sum of Rs.200/- and that he had no objection if the said amount was deducted while processing the refund. In these circumstances, learned counsel for the respondents had stated that the refund order would be passed within two weeks and amount would be refunded with interest payable thereon within two weeks thereafter.
3. It now transpires that there are certain other issues pertaining to 'C'

forms and 'H' forms as recorded in the order dated 11th August, 2017. The respondent has raised certain objections regarding non-submission of 'C' & 'H' forms which has now been responded by the petitioner by filing a clarification to the chart filed by the respondent. From the chart & the response thereto it appears that there are substantive issues that have arisen which cannot be decided by way of an application in a disposed off matter.

4. It is open to the petitioner to either file a fresh writ petition or avail any alternative remedy by approaching the competent Authority. We clarify that we have not expressed any views on the merits of the case.

5. In view of the above observations, the application is disposed of.

SANJIV KHANNA, J

PRATHIBA M. SINGH, J

OCTOBER 23, 2017/dk