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

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\+ **W.P.(C) 4558/2017**

NAMAN ENTERPRISES ..... Petitioner

Through: Mr Vineet Bhatia, Advocate

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr Shadan Farasat and Ms Rudrakshi Deo, Advocates

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R

% **30.05.2017**

1.There are four tax periods for which refund claim has been filed by the Petitioner. As regards the periods from 1st June, 2012 to 30th June, 2012 and 1st September, 2012 to 30th September 2012, learned counsel for the Respondent assures the Court that the refund order will be issued within four weeks from today.

2. It is directed that the refund order be issued not later than two weeks from today and the refund amount be deposited into the account of the Petitioner directly along with interest accrued thereon not later than one week thereafter.

3. As regards the period 1st September, 2012 to 30th September, 2012, it is submitted by learned counsel for the Respondent that the Petitioner yet to furnish the C-Form. The learned counsel for the Petitioner states that the assessment order has been passed and the 'C' Forms have already been furnished.

4. In that view of the matter, it is directed that in case the VATO requires the Petitioner to furnish photocopies of the 'C' Form he will write to the Petitioner n that regard not later than one week from today.

5. In any event, it is directed that the refund order for the above period be issued not later than four weeks from today and the refund amount together with the interest due thereon be deposited into the account of the Petitioner directly not later than one week thereafter.

6. As regards the period from 1st January, 2013 to 31st March, 2013, learned counsel for the Petitioner states that 'C' Form will be produced without prejudice to the rights and contentions of the Petitioner before the VATO within one week from today.

7. It is directed that the refund order for the above period be issued within four weeks thereafter today and the refund amount along with interest accrued thereon be deposited into the account of the Petitioner directly not later than one week thereafter.

8. As regards the interest for the period during which the 'C' Form was not furnished, learned counsel for the Department states that the amount will be paid immediately subject to the outcome of the decision of the Supreme Court in the SLP filed by the department against the decision of this Court dated 19th January, 2017 in WP(C) No. 10701/2016 (***Vizien Organics v. Commissioner, Trade & Taxes***), a copy of which has been placed on record.

9. In case of any non-compliance with the above directions, it will be open to the Petitioner to seek appropriate remedies in accordance with law.

10. The petition is disposed of accordingly.

11. Order *Dasti* under the signature of the Court Master.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 30, 2017
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