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

\+ **W.P.(C) 4642/2017**

S.S. PACKAGING INDUSTRIES ..... Petitioner

Through: Mr. Nitin Gulati, Advocate

versus

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

Through: Mr. Satyakam, ASC

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

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

% **25.05.2017**

<u>CM No. 20215/2017</u>

1. Allowed, subject to all just exceptions.

<u>WP(C) No. 4642/2017</u>

2. Learned counsel for the Petitioner states stated that the C forms have, admittedly, been submitted to the DVAT Department.

3. It is directed that within two weeks, the refund orders will be issued. Within one week thereafter, the refund amount together with interest payable thereon will be deposited to the Petitioner's account directly by the Department.

4. With respect to the amount relatable to the interest pertaining to the period during which C Form was not submitted, the DVAT Department undertakes that such withheld amount will be paid subject to the outcome of the decision of the Supreme Court in SLP (Civil) No. 3496 of 2017 (***Commissioner, Trade and Taxes v. Vizien Organics***) within four weeks from the date of the said order of the Supreme Court.

5. The Court further directs that the DVAT Department will abide by the above timeline. 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 them to seek appropriate remedies in accordance with law.

6. The petition is disposed of in the above terms.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 25, 2017
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