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

\+ **W.P.(C) 4640/2017**

ALTAIR POWER PRLVATE LIMITED ..... Petitioner

Through: Mr. Nitin Gulati, Advocate

versus

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

Through: Mr. Ankur Chibber, Advocate

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R

% **25.05.2017**

CM No. 20212/2017

1. Allowed, subject to all just exceptions.

WP(C) No. 4640/2017

2. Notice. Mr. Ankur Chibber, Advocate accepts notice.

3. Learned counsel for the Petitioner maintains that Form 9 was furnished to the Value Added Tax Officer ('VATO') in December, 2014 itself. However, he states that without prejudice to the rights and contentions of the Petitioner, the authorised representative of the Petitioner will remain present before the VATO, within the next three days, with the originals of the concerned two 'C' Forms. The VATO will verify the originals and return them to the Petitioner. Thereafter, 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 Forms were 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/tp