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

\+ **W.P.(C) 4735/2017**

A.S.K. INDUSTRIES ..... Petitioner

Through: Mr. Puneet Rai, Advocate with Mr. Vineet Bhatia, Advocate.

Versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr. Rahul Sharma, Advocate with Mr. C.K. Bhatta, Advocate.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

% **26.05.2017**

1. Issue notice. Mr. Rahul Sharma, Advocate accepts notice for the Respondent.

2. The refund in the present case has been held up because the registration of the dealer who sold the goods to the Petitioner is supposed to have been cancelled. In ***Jain Manufacturing (India) Pvt. Ltd. v. Commissioner VAT MANU/DE/1428/2016***, this Court has held that the cancellation of the registration of the selling dealer would not affect the validity of the C-Form issued and that cannot be the ground for withholding the refund.

3. Accordingly, it is directed that the Respondent will validate the C-Form issued to the Petitioner not later than 2 weeks from today and within a

further period of two weeks issue a refund order. It is directed that the refund amount together with interest be deposited directly into the account of the Petitioner within a week of the passing of the refund order.

4. In the event that the above directions are not complied with, it would be open to the Petitioner to seek appropriate remedies in accordance with law.

5. The petition is disposed of.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 26, 2017
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