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

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+ **W.P.(C) 4812/2017**

VIRAT NETS AGENCY Petitioner

Through: Mr Nitin Gulati, Advocate

versus

COMMISSIONER, TRADE & TAXES & ANR. Respondents

Through: Mr Devesh Singh, ASC with Ms
Neelam, Advocates

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE CHANDER SHEKHAR

ORDER

% **29.05.2017**

CM 20815/2017 (exemption)

1. Allowed, subject to all just exceptions.

W.P.(C) 4812/2017

2. Notice. Mr. Devesh Singh, learned ASC for the Respondents accepts notice.

3. It is pointed out by learned counsel for the Respondent that the assessment proceedings are complete and the 'C' Form has also been submitted.

4. In view of the aforesaid, it is directed that the refund order be issued not later than four weeks from today and the refund amount be deposited into the account of the Petitioner along with interest accrued thereon not later than four weeks thereafter.

5. As regards the interest for the period during which the C Form was not submitted the undertaking of the Department that the sum will be paid immediately after and subject to the decision of the Supreme Court in the SKP preferred by the Department against the decision of this Court in ***Vizien Organics v. Commissioner VAT*** is placed on record.

6. 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.

7. The petition disposed of accordingly.

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

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 29, 2017

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