

\$~

\*

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

47

+

**W.P.(C) 4818/2017**

**M/S PANKAJ METALS**

..... Petitioner

Through: Mr Rakesh Kumar, Advocate

versus

**COMMISSIONER OF DELHI VALUE ADDED**

**TAX & ANR.**

..... Respondent

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

**CORAM:**

**JUSTICE S.MURALIDHAR**

**JUSTICE CHANDER SHEKHAR**

**ORDER**

%

**29.05.2017**

1. This is a writ petition filed by the Petitioner seeking refund from the Respondent.
2. Notice. Mr. Devesh Singh, learned ASC accepts notice on behalf of the Respondents.
3. Learned counsel for the Petitioner states that original 'C' Form has already been submitted to the Department and the assessment has also been completed.
4. In view of the above, it is directed that the refund order will be issued within four weeks from today and the the refund amount together with interest be paid directly to the Petitioner's account not later than four weeks

thereafter.

5. With respect to the amount relatable to the interest pertaining to the period during which 'C' Form was not submitted, the undertaking of the DVAT Department that such withheld amount will be paid subject to the outcome of the decision of the Supreme Court in SLP 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 is placed on record.

6. The Court further directs that the Department will abide by the above time lines. 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 the Petitioner to seek appropriate remedies in accordance with law.

7. The petition is disposed of.

8. *Dasti.*

**S.MURALIDHAR, J**

**CHANDER SHEKHAR, J**

**MAY 29, 2017**  
*rd*