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

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\+ **W.P.(C) 4953/2017**

D P GUPTA & CO. ..... Petitioner
Through: Mr. Ruchir Bhatia, Advocate

versus

COMMISSIONER, TRADE & TAXES & ANR. ..... Respondents
Through: Mr. Ankur Chibbar, Advocate

AND

\+ **W.P.(C) 4954/2017**

D P GUPTA & CO. ..... Petitioner
Through: Mr. Ruchir Bhatia, Advocate

versus

COMMISSIONER, TRADE & TAXES & ANR. ..... Respondent
Through: Mr. Ankur Chibbar, Advocate

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

% **30.05.2017**

CM No. 21395/2017 in W.P.(C) No. 4953/2017 and
CM No. 21396/2017 in W.P. (C) No. 4954/2017

1. Allowed, subject to all just exceptions.

W.P.(C) No. 4953/2017 and W.P. (C) No. 4954/2017

2. Learned counsel for the petitioner submits that the details of the 'C' Form have already included in the Form 9. He nevertheless states that the Petitioner will produce the 'C' Form before the VATO not later than one

week from today. In that event, refund order be passed within four weeks. It is directed that the refund amount together with interest be paid directly to the Petitioner's account not later than one week thereafter.

3. 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 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.

4. The Court further directs that the DVAT 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.

5. The petitions are disposed of in the above terms.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 30, 2017
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