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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **W.P.(C) 4924/2017**

SAI ELECTRO SALES ..... Petitioner
Through: Mr Vasdev Lalwani, Mr Rajeev Bansal and Mr Rohit Goutam, Advocates

versus

COMMISSIONER OF VAT & ANR. ..... Respondent
Through: Mr Devesh Singh, ASC (Civil), GNCTD with Ms Neelam, Advocates

**CORAM:**
**JUSTICE S.MURALIDHAR**
**JUSTICE CHANDER SHEKHAR**

**ORDER**
% **29.05.2017**

**CM 21288/2017 (exemption)**

Allowed, subject to all just exceptions.

**W.P.(C) 4924/2017**

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 Respondent.

3. Learned counsel for the Petitioner states that original 'C' Form will be produced before the VATO not later one week from today.

4.In view of the above it is directed that the refund order will be issued within 4 weeks from today and 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**
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