$~
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
34
+ **W.P.(C) 5084/2017**

SAPNA AUTO AGENCIES ..... Petitioner
Through: Ms. Gauri Grover with Mr. Arif Ahmed Khan, Advocates.

versus

COMMSSSIONER TRADE & TAXES & ANR ..... Respondents
Through: Mr. Naushad Ahmed Khan, ASC.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **31.05.2017**

CM APPL 21795/2017 (for exemption)

1. Allowed subject to all just exceptions.

WP (C) 5084/2017

2. Notice. Naushad Ahmed Khan, learned Additional Standing counsel accepts notice on behalf of the Respondents.

3. It is submitted by learned counsel for the Petitioner that for the first and second quarter of 1st and 2nd quarter of 2016-17 the Petitioner has already furnished necessary information. It is further submitted that for the fourth quarter of 2015-16 'C' form will be furnished within one week from today.

4. After verifying the documents, the VATO will pass the necessary refund order within four weeks thereafter. The refund amount together with interest due thereon shall be paid directly to the Petitioner's account not later than two weeks thereafter.

5. As regards the amount of interest relatable to the period of non-submission of C Form, the undertaking of the DVAT department that such amounts shall be paid forthwith subject to the final outcome of the appeals preferred before the Supreme Court against the order dated 19th January, 2017 passed by this Court in W.P.(C) No.10701/2016 etc. (***Vizien Organics v. Commissioner, Trade & Taxes***) is placed on record.

6. The Court further directs that the DVAT Department will abide by the above timeline. 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 them to seek appropriate remedies in accordance with law.

7. The petition is disposed of.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 31, 2017
Rm