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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **W.P.(C) 5481/2017**

BISHAN CHAND NARESH KUMAR ..... Petitioner
Through: Mr Vasdev Lalwani, Mr Sandeep Gupta, Mr Mukul Gautam and Mr Rohit Gautam, Advocates

versus

COMMISSIONER OF VAT & ANR. ..... Respondent
Through: Mr Siddharth Dutta, Advocate

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% **04.07.2017**

CM 23032/2017 (exemption)

1. Allowed, subject to all just exceptions.

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2. Notice. Notice is accepted by Mr Siddharth Dutta, learned counsel appearing for the Respondents.

3. The Petitioner has lodges a refund claim for the first, second, third and fourth quarters of 2013.

4. By an order dated 16th September, 2016, notice of default of tax and interest under the Central Sales Tax was issued by VATO of the Department of Trade and Taxes ('DTT'). In the circumstances, the question of the

Petitioner having to furnish 'C' Form etc. does not arise. In any event, learned counsel for the Petitioner states that if there is any requirement by the VATO, the same shall be communicated to the Petitioner not later than one week from today. In such event, the Petitioner shall furnish whatever further documents are required not later than one week thereafter.

5. Subject to the above, it is directed that the refund order will be issued within four weeks from today. Within a period of one week thereafter, the refund amount together with interest due thereon, if any, shall be paid directly to the Petitioner's account.

6. If there is any non-compliance with the above directions, it will open to the Petitioner to seek appropriate remedies.

7. The petition is disposed of. Order be given *dasti.*

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 04, 2017
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