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

+ **W.P.(C) 5498/2017**

A. K. INTERNATIONAL Petitioner

Through: Mr. Nitin Gulati, Advocate.

Versus

COMMISSIONER, TRADE & TAXES & ANR. Respondents

Through: Mr. Shadan Farasat, Advocate with
Mr. Ahmed Said, Advocate.

**CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH**

ORDER

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05.07.2017

C.M. No. 23095/2017 (Exemptions)

1. Allowed subject to all just exceptions.

W.P.(C) No. 5498/2017

2. Notice. Mr. Shadan Farasat, the learned counsel accepts notice for the Respondents.

3. The refund is for the 7 months of the Assessment Year 2009-10. The learned counsel for the Respondent, on instructions, states that the Petitioner has to furnish some more statutory forms. This contention is disputed by the learned counsel for the Petitioner who states that all forms have already been furnished to the Respondent.

4. If the Respondent requires any further forms to be furnished by the Petitioner, it shall communicate the request in writing to the Petitioner not

later than one week from today. In that event, within one week thereafter, the Petitioner, if he is in possession of such forms, shall furnish the same to the Respondent. This is without prejudice to the rights and contentions of the Petitioner.

5. It is directed that thereafter within two weeks, the refund order will be issued. If there is any dispute as regards the interest on the refund amount pertaining to the period during which the forms are not furnished, then the said payment will be subject to the outcome of the decision of the Supreme Court in the appeal filed by the Department against the judgment of this Court dated 19th January, 2017 in W.P.(C) No. 10701 of 2016 etc. (*Vizien Organics v. Commissioner, Trade & Taxes*).

6. Subject to the above, the refund amount together with interest shall be credited directly to the account of the Petitioner within two weeks from the issuance of the refund order. If there is any non-compliance with the above order, it will be open to the Petitioner to seek appropriate remedies in accordance with law.

7. The writ petition is disposed of in the above terms.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 05, 2017

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W.P.(C) 5498/2017

Page 1 of 2