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

\+ **W.P.(C) 6166/2017**

ANKIT ENTERPRISES ..... Petitioner

Through : Mr. Rajesh Mahna, Mr. Ramanand Ray and Mr. Rohit Sharma, Advocates.

versus

COMMISSIONER OF TRADE & TAXES & ANR. ..... Respondents

Through : Mr. Shaden Farasat and Mr. Ahmed Said, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>

% 21.07.2017

<u>CM No.25648/2017 (exemption)</u>

1. Allowed, subject to all just exceptions.

<u>W.P.(C) 6166/2017</u>

2. Notice.

3. Learned counsel for the Respondents accepts notice for the Respondents. He states that refund for 2nd quarter of 2011-12 and 1st quarter of 2012-13 is under process.

4. It is, accordingly, ordered that refund order for the above periods be issued within four weeks from today and the refund amount along with the interest due thereon be credited directly to the account of the Petitioner

within one week thereafter.

5. As regards the balance quarters of 2012-13, 2013-14, 2014-15 and 2015, according to the Respondent, 'C' forms are pending. Learned counsel for the Petitioner states that 'C' forms relevant to the remaining 12 claims will be produced within one week before the VATO concerned.

6. It is accordingly directed that within two weeks from today, the refund order will be issued by the Revenue and within a week thereafter, the refund amount together with interest accrued thereon shall be paid directly to the account of the Petitioner.

7. As regards the interest for the period during which the C-Forms are not available, the payment of the amount will be subject to the final outcome of the appeals preferred by the Revenue before the Supreme Court against the order dated 19th January 2017 passed by this Court in W.P.(C) No. 10701 of 2016 etc. (***Vizien Organics v. Commissioner, Trade & Taxes***).

8. In the event that the Petitioner has any grievance abut non-compliance with the above directions, it would be open to the Petitioner to seek appropriate remedies in accordance with law.

9. The petition is disposed of in the above terms.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 21, 2017/*dk*