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

\+ **W.P.(C) 5683/2017**

SUNDER BROS ..... Petitioner

Through: Mr. Arif Ahmed Khan and Ms. Neha Khera, Advocates.

versus

COMMISSIONER TRADE AND TAXES & ANR. .....Respondents

Through: Mr. Saurabh Chaddha and Mr. Ishan Kashyap, Advocates.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% 08.08.2017

1. Notice was issued in this writ petition by order dated 11th July, 2017. Learned counsel for the Respondents seeks further time to take instructions in the matter. However, considering that there was sufficient time already given for that purpose, the request is declined.

2. Learned counsel for the Petitioner contends that the refund amount has been paid but without interest. He further points out that the matter does not involve the furnishing of any statutory forms. Consequently, there is no justification for not paying the interest due on the refund amount in terms of Section 42 of the Delhi Value Added Tax Act, 2004.

3. Accordingly, it is directed that within four weeks from today, interest due to the Petitioner on the refunded amount for the second and fourth quarter of

2013-14 and first, second and third quarter of 2014-15 shall be credited directly to the Petitioner's account. In the event, there is any grievance regarding non-compliance with the above directions, it will be open to the Petitioner to seek appropriate remedies in accordance with law.

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

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 08, 2017

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