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

\+ **W.P.(C) 5757/2017**

M/S NEW SALES CORPORATION ..... Petitioner

Through: Mr. Rakesh Kumar, Advocate.

Versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR. ..... Respondent

Through: Mr. Ankur Chhibber, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

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

% **12.07.2017**

1. Notice. Mr. Ankur Chhibber, learned counsel accepts notice for the Respondents. While he maintains that the C-Form has not been submitted by the Petitioners, the learned counsel for the Petitioner disputes it and points out that after the C-Form was submitted, the assessment for the period in question was completed.

2. In the circumstances, it is directed that without prejudice to the rights and contentions of the Petitioner, the Petitioner shall once again produce the C-Forms before the VATO concerned not later than a week from today. The refund order will be passed within two weeks thereafter. Not later a week thereafter, the refund amount together with interest accrued thereon shall be credited directly to the account of the Petitioner.

3. As regards the interest for the period during which the C-Forms were 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***).

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

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

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 12, 2017
b'nesh