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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 5791/2017

A.P.MOTORS

..... Petitioner

Through: Mr. Rajesh Jain with Mr. Virag
Tiwari, Advocates.

versus

COMMISSIONER OF TRADE & TAXES

..... Respondent

Through: Mr. Varun Nischal, Advocate.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

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12.07.2017

CM APPL 24120/2017 (for exemption)

1. Allowed, subject to all just exceptions.

W.P. (C) 5791/2017

2. Notice. Mr. Varun Nischal, learned counsel accepts notice on behalf of the Respondent.

3. Learned counsel for the Petitioner states that 'C' and 'H' Forms will be handed over to the VATO concerned within one week from today. It is directed that within four weeks thereafter, an appropriate refund order will be issued and within one week thereafter, refund amount together with the interest amount will be credited directly to the account of the Petitioner.

4. Mr. Nischal states that the interest payable under Section 42 of the Delhi Value Added Tax Act, 2004 will begin to run only from the date on which the originals of the 'C' and 'H' forms are produced before the

VATO, which is disputed by learned counsel for the Petitioner. It is noted that a similar stand taken by the Department has been rejected by this Court in its decision dated 19th January, 2017 in W.P.(C) No. 10701/2016 (*Vizien Organics v. Commissioner, Trade & Tax*). By an order dated 1st February, 2017 in SLP (Civil) No. 3496 of 2017 (*Commissioner, Trade and Taxes v. Vizien Organics*), the Supreme Court has, while directing notice to issue, stayed the operation of the above decision of this Court.

5. Consistent with the orders passed in similar cases, including the order dated 21st April, 2017 in Writ Petition (Civil) No. 3422 of 2017 (*Rakesh Trading Company v. Commissioner of Delhi Value Added Tax*), this Court directs that pending the decision of the Supreme Court in SLP No. 3496 of 2017, the Respondent shall undertake that, in the event of the Supreme Court upholding the order of this Court, the entire balance interest amount that has been withheld shall to be paid to the Petitioner within four weeks from the date of the order of the Supreme Court.

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

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 12, 2017/Rm