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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P. (C) 11574/2016

M/S P .K. ENTERPRISES

..... Petitioner

Through: Mr. A.K. Babbar, Mr. Surender Kumar, Mr. Atul Babbar, Ms. Ruchi Babbar, Ms. Amita Babbar and Mr. Bharat Tripathi, Advocates.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.

..... Respondents

Through: Mr. Satyakam, ASC, GNCTD.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

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24.01.2017

The petitioner was assessed to NIL demand by an order dated 08.01.2016. It seeks refund of excess amounts paid to the DVAT authorities. Having regard to the law declared by this Court in its various rulings including *Swaran Darshan Impex Pvt. Ltd. v. Commissioner, VAT & Anr.*, (2010) 31 VST 475 (Del), decided on 03.06.2010 as well as *P.K. Enterprises v. Commissioner DVAT*, (W.P.(C)8066/2016 decided on 04.10.2016), the respondents are hereby directed to ensure that refund order containing up to date interest calculation is made within ten days and the amounts are duly remitted to the petitioner's account.

The writ petition is disposed of.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

JANUARY 24, 2017/vikas/