$~29.

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

\+ **W.P. (C) 6094/2017**

SURBHI ENTERPRISES ..... Appellant

Through: Mr.Suhail Anjum Siddiqui, Advocate with Mr.M.A.Ansari, Mr.K.K.Dikshit, Advocates.

Versus

COMMISSIONER OF VAT & ORS. ....Respondent

Through: Mr. Siddharth Dutta, Advocate

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

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

% **21.07.2017**

1. The refund claim of the Petitioner in the present case pertains to the 4 quarters of AY 2014-15. As far as the first quarter of 2014-15 is concerned, by order dated 21st March, 2017 a notice of demand has been issued under Section 32 of the DVAT Act. In respect of the said demand, the Petitioner/Assessee has already preferred an appeal before the Objection Hearing Authority. Consequently, the refund as regards the first quarter of 2014-15 shall await the outcome of those proceedings.

2. As regards the remaining 3 quarters of 2014-15, the learned counsel for the Respondent states that the refund is under process and if a time bound direction is issued, it will be complied with.

3. It is, therefore, directed that the refund of 2nd, 3rd and 4th quarters of 2014-

15 be processed and appropriate orders be passed within four weeks from today. Within a week thereafter the refund amount together with interest accrued thereon shall be directly credited to the account of the Petitioner.

4. The payment of interest for any period during which the C Forms were not produced will be subject to the decision of the Supreme Court in the Department's appeal against the decision dated 19th January 2017 of this Court in W.P. (C) 10701 of 2016 (***Vizien Organics v. Commissioner***)

5. In the event there is any grievance regarding non-compliance with the above directions, it would be open to the Petitioner to seek appropriate remedies in accordance with law.

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

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 21, 2017
'anb'