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

\+ **W.P. (C) No. 5928/2017**

VISUAL & ACOUSTICS CORPORATION LLP

..... Petitioner

Through: Mr. Raj K. Batra, Mr. Sumit Kumar Batra, Advocates

versus

COMMISSIONER OF TRADE & TAXES & ANR. .... Respondents

Through: Mr. Anuj Aggarwal, ASC with Ms. Deboshree Mukherjee, Advocate.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

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

% **02.08.2017**

1. The learned counsel for the Respondent clarifies that presently, the Petitioner's case is being processed at Ward No. 62. She states that refund for all the quarters of Assessment Years ('AY') 2013-14 and 2014-15 have been processed and the refund orders will be issued to the Petitioner not later than two weeks from today. The said statement is taken on record.

2. It is directed that in respect of the above mentioned periods, i.e., all the quarters of AYs 2013-14 and 2014-15, the refund amount, together with interest due thereon, shall be directly credited to the account of the Petitioner within two weeks of passing the refund orders.

3. As regards all the quarters of AYs 2015-16 and 1st, 2nd and 3rd quarters of

2016-17, the learned counsel for the Respondent states that the Petitioner is required to produce C-Forms. The counsel for the Petitioner states that C-Forms for the above period will be produced before the VATO of Ward No. 62 within a week from today.

4. It is accordingly directed that, within two weeks thereafter, the refund order in respect of the periods mentioned above, i.e. all the quarters of AYs 2015-16 and 1st, 2nd and 3rd quarters of 2016-17, will be issued and the refund amount together with interest due thereon shall be paid directly to the account of the Petitioner within two weeks after issuance of the refund order.

5. As regards the interest for the period during which the C-Forms are 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, i.e. ***Vizien Organics v. Commissioner, Trade & Taxes***.

6. 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.

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

S. MURALIDHAR, J.

AUGUST 02, 2017/'*anb*'

PRATHIBA M. SINGH, J.