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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P. (C) 11864/2016

M/S S.B. 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. Siddhartha Dutta, Advocate.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

24.01.2017

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The refund claims for third and fourth quarter have been granted in full, with appropriate interest, according to the respondents. However, adjustments have been made for the first and second quarters based upon default assessment order of which notice was given on 18.01.2017. That notice demanded the sum of ₹3,05,271/- from the assessee/petitioner.

The Court is of the opinion that the petitioner, in the circumstances, should avail of remedies available to it under the law.

The writ petition is accordingly disposed of.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

JANUARY 24, 2017/vikas/