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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **W.P.(C) 11789/2016**

KUREX ELECTRONICS ..... Petitioner
Through: Mr. Ruchir Bhatia, Advocate.

versus

COMMISSIONER, TRADE & TAXES & ANR. ..... Respondents
Through: Mr. Siddhatha Shankar Ray, Advocate.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE CHANDER SHEKHAR

<u>O R D E R</u>
% 02.05.2017

<u>CM No. 46489/2016</u>

1. Allowed, subject to all just exceptions.

<u>W.P.(C) 11789/2016</u>

2. The Petitioner's claim for refund of 1st to 4th Quarter 2015 has been pending with the Respondent in DVAT Department since 13th July, 2014.

3. It is seen that in his letter dated 19th April, 2017 addressed to the Value Added Tax Officer ('VATO'), Ward No. 69 the counsel for the Petitioner stated that he had furnished original 'C' Forms for the years 2012-2013, 2013-2014 and 2014-2015 for which necessary

acknowledgment was issued.

4. Thus, there can, therefore, be no legitimate reasons for the DVAT Department to continue to deny the refund due to the Petitioner.

5. Learned counsel for the Respondent urges the interest on the refund amount would begin to run only from the date on which the C Forms were produced before the DVAT Department. This argument has already been rejected by this Court in its decision dated 19th January, 2017 in W.P.(C) 10701/2016 (***Vizien Organics v. Commissioner Trade and Tax***). The said decision has been carried to the Supreme Court by DVAT Department by way of SLP (C) No. 3496/2017 and a stay has been granted by the Supreme Court of the decision of this Court.

6. Consistent with several similar orders passed by this Court thereafter, it is directed that within two weeks from today the refund amount be directly deposited by the DVAT Department into the account of the Petitioner. As far as the interest thereon is concerned, an undertaking of the DVAT Department is placed on record to the effect that it will pay to the Petitioner the interest amount withheld within four weeks of the dismissal, if any, of the Department's SLP by the Supreme Court.

7. In the event of non-compliance with the above directions it will be open to the Petitioner to seek appropriate remedies in accordance with law.

8. The writ petition is disposed of in the above terms.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 02, 2017
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