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

+ **W.P. (C) No. 6906/2017**

KUMAR ENTERPRISES Petitioner

Through: Mr. Anuj Jain, Advocate.

versus

COMMISSIONER OF TRADE & TAXES Respondent

Through: Mr. Varun Nischal, Advocate.

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH**

% **ORDER**
11.08.2017

C.M. No. 28680/2017 (exemption)

1. Allowed, subject to all just exceptions.

W.P. (C) No. 6906/2017

2. Notice. Mr. Varun Nischal, learned counsel for the Department, accepts notice on behalf of the Respondent.

3. Without prejudice to the contentions that it has already furnished the details in Form-9, the Petitioner will produce the C-Form before the VATO concerned within one week from today. Thereafter, within two weeks, refund order will be issued by the Revenue and within a week thereafter, the refund amount together with interest due thereon shall be paid directly to the account of the Petitioner.

4. As regards the interest for the period during which the C-Forms were 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 ***Vizien Organics v. Commissioner, Trade & Taxes [W.P. (C) No. 10701/2016]***.

5. In the event that the Petitioner has any grievance with regards to the 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.

AUGUST 11, 2017

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