$~
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
15
\+ **W.P. (C) 6689/2017**

M/S SANKET METALS ..... Petitioner
Through: Mr Arif Ahmed Khan, Advocate

versus

COMMISSIONER TRADE & TAXES & ANR ..... Respondents
Through: Mr Siddharth Dutta with Ms. Deboshree Mukherjee, Advocates

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% **04.08.2017**

CM 27830/2017 (exemption)
1. Allowed, subject to all just exceptions.

W.P.(C) 6689/2017

2. Notice. Mr Siddharth Dutta, Advocate accepts notice for the Respondents.

3. It is submitted by Mr Arif Ahmed Khan, learned counsel for the Petitioner, that instead of the refund being processed, the AVATO of Ward 20 has issued to the Petitioner a notice dated 2nd August 2017 under Section 59 (2) of the Delhi Value Added Tax Act, 2004 requiring it to attend his office on 9th August, 2017 and produce certain documents. He points out that the documents sought pertain to the period 1st April, 2012 to 31st March, 2013 for which the assessment already stands completed.

4. Learned counsel for the Respondent does not dispute that the assessment for the above period has already been completed.

5. In that view of the matter, the notice dated 9th August to Petitioner to produce documents for that very period does not appear to be justified. The notice dated 2nd August 2017 will not be given effect to. The refund for the above period, which is overdue, should be processed forthwith.

6. It is directed that the refund orders will be issued within four weeks from today and within a week thereafter, the refund amount together with interest due thereon shall be directly credited to the account of the Petitioner. 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

PRATHIBA M. SINGH, J

AUGUST 04, 2017
rd