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

\+ **W.P.(C) 12124/2016 & CM No. 47878/2016**

SUNSHINE PRINTERS ..... Petitioner

Through: Mr. Vasdev Lalwani and Mr. Rohit Gautam, Advocates.

versus

COMMISSIONER OF VAT & ANR. ..... Respondents

Through: Mr. Rahul Sharma and Mr. C.K. Bhatt, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE NAJMI WAZIRI

O R D E R

% 12.04.2017

1. The learned counsel for the Respondent has handed over to the Court a chart showing the refunds orders passed in respect of the various assessment years. The attempt is to show that the refund order was passed within two months of the submission of the C-Forms. However, it is seen that the C-Form was never asked for and this aspect of the matter has already been dealt with in *extenso* by the Court in its judgment dated 19th January 2017 passed by this Court in WP(C) No. 10701 of 2016 etc. (*Vizien Organics v. Commissioner, Trade & Taxes & Anr*.)

2. The learned counsel for the DVAT Department next states that an order similar to one passed on 28th March, 2017 in WP(C) 883 of 2017 [*M/s. Bajrang Iron Store v. Commissioner of Delhi VAT & Anr*.] may be passed in this writ petition. It is assured that the DVAT Department will abide by the

time lines as directed by this Court.

3. It is accordingly directed that the Petitioner shall, not later than one week from today, submit further documents if any to the DVAT Department. The Department will ensure that the amount of refund, together with interest for the undisputed period, and to the extent it is not disputed as far as it does not relate to any statutory forms, is disbursed directly to the Petitioner's account not later than four weeks thereafter. With respect to the amount relatable to the statutory forms and the interest accrued thereon, the DVAT Department shall ensure that such amounts are kept in an interest bearing security and the payment is made subject to the final outcome of the appeals preferred before the Supreme Court against the order in *Vizien Organics v. Commissioner, Trade & Taxes & Anr.* (*supra*).

4. The Court further directs that the DVAT Department will abide by the above time lines. In the event that the Petitioner has any grievance either on account of non-payment of the refund amount together with interest as directed or non-compliance with any of the above directions, it would be open to it to seek appropriate remedies in accordance with law.

5. The petition and the pending application are disposed of.

S.MURALIDHAR, J

NAJMI WAZIRI, J

APRIL 12, 2017/kk