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§-40, 41, 42, 44, 45, 47, 48, 49, 50, 51.

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

+ **W.P.(C) 12055/2016**

M/S K.K. CEMPROTECH PVT LTD. Petitioner

Through: Mr. A.K. Babbar, Mr. Surinder Kr., Mr.
Atul Babbar, Ms. Ruchi Babbar, Advs.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.

..... Respondent

Through: Mr. Manmeet Singh, counsel for
GNCTD

Mr. Siddharth Shankar Ray, Advocate

+ **W.P.(C) 12117/2016**

M/S RRK TRADING CORPORATION Petitioner

Through: Mr. A.K. Babbar, Mr. Surinder Kr., Mr.
Atul Babbar, Ms. Ruchi Babbar, Advs.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.

..... Respondent

Through: Mr. Avtar Singh, Advocate

+ ✓ **W.P.(C) 12118/2016**

M/S SWAAGAT PACKAGING Petitioner

Through: Mr. Sudhir Sangal, Advocate

versus

THE COMMISSIONER OF VAT & ANR.

..... Respondent

Through

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+ **W.P.(C) 12126/2016**

M/S MANSAROVAR PACKAGING

..... Petitioner

Through: Mr. Sudhir Sangal, Advocate

versus

THE COMMISSIONER OF VAT & ANR.

..... Respondent

Through: Mr. Manmeet Singh, counsel for
GNCTD

+ **W.P.(C) 12142/2016**

M/S K.K. CEMPROTECH PVT LTD

..... Petitioner

Through: Mr. A.K. Babbar, Mr. Surinder Kr., Mr.
Atul Babbar, Ms. Ruchi Babbar, Advs.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.

..... Respondent

Through: Mr. Manmeet Singh, counsel for
GNCTD

+ **W.P.(C) 52/2017**

THE MOBILE STORE SERVICE PVT LIMITED

..... Petitioner

Through: Mr. Sudhir Sangal, Advocate

versus

THE COMMISSIONER OF VAT & ANR.

..... Respondent

Through: Mr. Satyakam, Advocate Addl. St.
Counsel, Govt. of NCT of Delhi.

+ **W.P.(C) 151/2017**

BHAWNA ENTERPRISES

..... Petitioner

Through: Mr. Sudhir Sangal, Advocate

versus

THE COMMISSIONER OF VAT & ANR. Respondent
Through: Mr. Siddharth Dutta, Advocate

+ **W.P.(C) 227/2017**

GOEL RUBBER & CHEMICALS Petitioner
Through: Mr. Sudhir Sangal, Advocate

versus

THE COMMISSIONER OF VAT & ANR. Respondent
Through: Mr. Siddharth Dutta, Advocate

+ **W.P.(C) 246/2017**

M/S KRYPTON POWER CONTROLS INDIA PVT. LTD.
..... Petitioner

Through: Mr. A.K. Babbar, Mr. Surinder Kr., Mr.
Atul Babbar, Ms. Ruchi Babbar, Advs.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX & ANR.
..... Respondent

Through: Mr. Manmeet Singh, counsel for
GNCTD

+ **W.P.(C) 870/2017**

VED PRAKASH SUNIL DUTT Petitioner

Through: Mr. Virag Tiwari and Mr. Rajeev
Bhagat, Advs.

versus

COMMISSIONER OF TRADE & TAXES
W.P.(C) 12055/2016 & Connected cases

..... Respondent
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Through: Mr. Rahul Sharma and Mr. C.K. Bhatt,
Advs.

**CORAM: JUSTICE S.MURALIDHAR
JUSTICE NAJMI WAZIRI**

ORDER

10.04.2017

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1. The learned counsel for the DVAT department inform the Court 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 these writ petitions which pertain to refund. It is assured that the DVAT department will abide by the time lines as directed by this Court.

2. It is accordingly directed that the Petitioners shall, not later than one week from today, submit an application to the DVAT department. In such event, 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 concerned Petitioners' 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 dated 19th January 2017 passed by this Court in WP(C) No. 10701 of

2016 etc. (*Vizien Organics v. Commissioner, Trade & Taxes & Anr.*).

3. The Court further directs that the DVAT department will abide by the above time lines. In the event that the Petitioners have any grievance either on account 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 them to seek appropriate remedies in accordance with law.

4. The petitions are disposed of.



S.MURALIDHAR, J



NAJMI WAZIRI, J

APRIL 10, 2017

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