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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **W.P.(C) 7113/2017**

NAVKAR ENTERPRISES ..... Petitioner
Through: Mr. Virag Tiwari, Advocate.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent
Through: Mr. Varun Nischal, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>
% **18.08.2017**

<u>CM APPL No. 29521/2017 (for exemption)</u>

1. Exemption allowed subject to all just exceptions.

<u>WP (C) 7113/2017</u>

2. Notice. Mr. Vaun Nischal, learned counsel accepts notice on behalf of the Respondent.

3. Learned counsel for the Petitioner states that without prejudice to the rights and contentions of the Petitioner, 'C' Forms will be produced before the VATO concerned within the next week.

4. It is accordingly directed that subject to the Petitioner furnishing C-forms within a week from today, the refund order will be issued within two weeks thereafter and the refund amount together with interest accrued thereon shall be paid directly to the account of the Petitioner within a further period of two weeks.

5. 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 W.P.(C) No. 10701 of 2016 etc. (***Vizien Organics v. Commissioner, Trade & Taxes***).

6. In the event that the Petitioner has any grievance regarding non-compliance with the above direction, it would 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 18, 2017
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