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

+ **W.P. (C) No. 7835/2017**

LAXMI TRADING CORPORATION ..... Petitioner  
Through: Mr. S. K. Khurana, Advocate.

versus

COMMISSIONER OF TRADE & TAXES & ANR. .... Respondents  
Through: Mr. Anuj Aggarwal, Additional  
Standing Counsel with Ms.  
Deboshree Mukherjee, Advocate.

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

% **ORDER**  
**05.09.2017**

**C.M. No. 32274/2017 (exemption)**

1. Allowed, subject to all just exceptions.

**W.P. (C) No. 7835/2017**

2. Notice. Mr. Anuj Aggarwal, learned Additional Standing Counsel for the Department, accepts notice for the Respondents.

3. Mr. Aggarwal points out that in an earlier round of litigation the matter was remanded by the Objection Hearing Authority to the VATO for a fresh assessment order to be passed for the period for which the refund is sought. However, he states that nothing transpired thereafter. He further states that if a time bound direction is issued, the refund claim of the Petitioner will be processed.

4. It is, accordingly, directed that the refund orders will be issued within four weeks from today and, within two weeks 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 with regards to non-compliance with this order, it would be open to the Petitioner to seek appropriate remedies in accordance with law.

5. The petition is disposed of in the above terms.

**S. MURALIDHAR, J.**

**PRATHIBA M. SINGH, J.**

**SEPTEMBER 05, 2017**

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