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

+ **W.P.(C) 7961/2017**

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

versus

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

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

ORDER

% **08.09.2017**

C.M.No.32846/2017 (Exemptions)

1. Allowed, subject to all just exceptions.

W.P.(C) No.7961/2017

2. Notice. Mr. Anuj Aggarwal, the learned ASC accepts notice for the Respondents.

3. It is pointed out that as far as the refund for the period 2012-13 is concerned, the refund orders will be issued within four weeks from today. The refund amount together with interest due thereon be paid within two weeks thereafter directly into the account of the Petitioner.

4. For the remaining AYs, the counsel for the Petitioner states that the

requisite C-Forms will be produced before the VATO concerned within a week from today. Subject to the above, the refund will be processed and the refund order will be issued by the Respondent within four weeks thereafter and within two weeks thereafter, the refund amount together with interest due thereon will be directly credited to the account of the Petitioner.

5. As regards the interest for the period during which the C-Forms are 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 of any grievance regarding non-compliance with the directions issued in this order, 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.

SEPTEMBER 08, 2017
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