$~30

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

\+ **W.P. (C) No. 7530/2017**

NAND LEATHER CO. ..... Petitioner

Through: Mr. Mukesh Gupta, Advocate.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX,
DEPARTMENT OF TRADE & TAXES & ANR. ..... Respondents

Through: Mr. Rahul Sharma, Advocate with Mr. C.K. Bhatta, Advocate.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>

% **28.08.2017**

1. The short point involved in the present petition is regarding interest claimed by the Petitioner under Section 42 of the Delhi Value Added Tax Act, 2004 on the refund amount already received by it. The assessment was completed under the Central Sales Tax Act, 1956 and involved the issue of production of C-Forms.

2. On this issue, against the judgment dated 19th January 2017 passed by this Court in W.P. (C) No. 10701 of 2016 etc. ***(Vizien Organics v. Commissioner, Trade & Taxes)***, the Department is in appeal before the Supreme Court in which stay has been granted of the said judgment. Consequently, the liability of the Department to pay interest for the period during which the C-Forms were not available would be subject to the

outcome of the above mentioned appeal pending before the Supreme Court.

3. In that view of the matter, the claim made by the Petitioner in this petition is pre-mature. The Petitioner is permitted to renew its prayer depending on the outcome of the above-mentioned appeal by the Department in the Supreme Court.

4. The petition is disposed of.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 28, 2017
'anb'