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

\+ W.P.(C) 8019/2017

BANSAL OIL & CHEMICALS ..... Petitioner

Through Mr. S. K. Khurana with Mr. Ved Prakesh Sharma, Advocates.

versus

COMMISSIONER OF TRADE & TAXES & ANR...... Respondents

Through Mr. Avtar Singh, Advocate.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MS. JUSTICE PRATHIBA M. SINGH

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

% **02.11.2017**

The present writ petition is filed for the following reliefs:-

> "(a) Issue a writ of mandamus or any other writ, order or direction in the nature thereof directing the respondents to refund the amount of Rs.2,93,051/- due to the petitioner along with interest thereon forthwith.
>
> (b) Pass any other or further order(s) or relief(s) which this Hon'ble court may deem fit, just and proper considering the facts and circumstances of the case and in the interest of justice, equity, and fair play."

2. It is pointed out by the learned counsel for the respondents that the refund of Rs.2,93,051/- has been made and interest has also been paid from the date when C Forms were furnished by the petitioner-assessee.

3. The petitioner-assessee, however, has a grievance that interest has not been paid in terms of Section 42 read with Section 38 of the Delhi Value Added Tax Act, 2004. Counsel for the petitioner-assessee accepts that the order now passed granting refund with interest from the date C Forms were physically furnished, is appealable under the aforesaid Act.

4. The petitioner-assessee, if aggrieved, by failure to grant interest from an earlier date, is at liberty to file an appeal and avail of the statutory remedy.

5. With the aforesaid observations the writ petition is disposed of.

SANJIV KHANNA, J.

PRATHIBA M. SINGH, J.

NOVEMBER 02, 2017
MR/VKR