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

+ **W.P. (C) No. 8081/2017**

S.D. POLYMERS

..... Petitioner

Through: Mr. Rakesh Kumar, Advocate.

versus

COMMISSIONER OF DELHI VALUE

ADDED TAX & ANR.

..... Respondents

Through: Mr. Anuj Aggarwal, ASC with
Ms. Deboshree Mukherjee, Advocate.

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

ORDER

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12.09.2017

1. Notice. Mr. Anuj Aggarwal, the learned ASC, accepts notice for the Respondents and states that the refund for the Assessment Year ('AY') 2012-13 is under process and will be issued within two weeks from today.
2. As far as AYs 2013-14 and 2014-15 are concerned, the learned counsel for the Petitioner assures that the Petitioner will produce the relevant C-Forms before the VATO concerned within one week.
3. It is accordingly directed that, subject to the above assurance being complied with, within four weeks thereafter, the refund order will be issued by the Department and within two weeks thereafter, the refund amount together with interest due thereon shall be credited directly to the account of the Petitioner.

4. 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*).

5. In the event that the Petitioner has any grievance with regards to non-compliance with the above-stated directions, it would be open to the Petitioner to seek appropriate remedies in accordance with law.

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

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 12, 2017
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