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

+ **W.P.(C) 8163/2017**

M/S SHRI SUGAN TRADERS

..... Petitioner

Through: Mr. Nitin Gulati, Mr. Rakesh Kumar
and Mr. V. S. Yadav, Advocates.

versus

COMMISSIONER OF DELHI VALUE
ADDED TAX & ANR.

..... Respondents

Through: Mr. Siddhartha Shankar Ray and Mr.
Shadan Farasat, Advocates.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

% **13.09.2017**

1. Notice. Mr. Siddhartha Shankar Ray, learned counsel, accepts notice on behalf of the Respondents.
2. The refund claims in the present petition pertain to the 4th quarter of 2011-12, 1st quarter of 2012-13, 4th quarter of 2013-14, 1st quarter of 2014-15, 2nd and 4th quarter of 2014-15.
3. It is stated by learned counsel for the Respondents that the 'C' forms have to be produced for 2013-14 and 2014-15.
4. Learned counsel for the Petitioner states that the requisite 'C' forms will be produced before the VATO concerned within one week from today.

5. Subject to compliance by the Petitioner with the above assurance, the refund order shall be issued by the Respondents within four weeks thereafter and within a further period of two weeks thereafter the refund amount along with the interest due thereon shall be directly credited to the bank account of the Petitioner.

6. As regards the interest for the period during which the C-Forms were 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*).

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

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

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

SEPTEMBER 13, 2017

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