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

+ **W.P. (C) No. 8087/2017**

R.B. SALES CORPORATION Petitioner
Through: Mr.Nitin Gulati, Advocate.

versus

COMMISSIONER, TRADE & TAXES & ANR. Respondents
Through: Mr.Satyakam, ASC.

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

ORDER
12.09.2017

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C.M. No. 33321/2017 (Exemptions)

1. Allowed, subject to all just exceptions

W.P. (C) No. 8087/2017

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

3. The learned counsel for the Petitioner states that he will produce the relevant C-Forms before the VATO concerned within one week.

4. 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.

5. 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*).

6. In the event that the Petitioner has any grievance with regard to the non-compliance with the above directions, 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 12, 2017

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