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

\+ **W.P.(C) 10717/2017**

CHOWDHARY ENGG. WORKS ..... Petitioner
Through : Mr. Sanjeev, Advocate.

versus

COMMISSIONER TRADE AND TAXES & ANR...... Respondents
Through : Mr. Amar Singh, Advocate.

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

O R D E R

% 01.12.2017

CM APPL. 43895/2017 (Exemption)

Allowed, subject to all just exceptions. This application is accordingly disposed of.

W.P.(C) 10717/2017

Learned counsel for the respondents, who appears on advance notice submits that the claim for refund for the first, third and fourth quarters for the year 2008-09 were rejected. The claim for refund for second quarter 2008-09 was also adjusted against a pending demand. It is further stated that the petitioner had a refund claim for the fourth quarter of the year 2013-14 and the same was paid. Petitioner, at that time, did not claim or protest that the refund claims for the year 2008-09 or any other previous years were pending.

2. We also notice that petitioner before filing the writ petition had not

issued any written communication to the respondents, though, the refund claims relate to the year 2008-09.

3. In view of above, it is directed that the present writ petition would be treated as a representation made by the petitioner before the respondents, who would, accordingly, give their response within four weeks from today. In case the petitioner still has any grievance, it will be open to him to either challenge the orders passed earlier in accordance with law subject to limitation or file a writ petition, if so required/advised.

4. The aforesaid observation does not mean that the petitioner is entitled to condonation of delay or the writ petition would be maintainable inspite of delay and laches. Neither would the response by the respondent be construed as a fresh order or conferring a new right or cause.

5. With the aforesaid observations, the writ petition is disposed of without expressing any opinion on merits.

SANJIV KHANNA, J

PRATHIBA M. SINGH, J

DECEMBER 01, 2017

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