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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 352/2018 & CM No.1443/2018

NIPPON SIGNAL CO. LIMITED

..... Petitioner

Through: Mr. Mayank Gupta, Advocate

versus

COMMISSIONER OF VALUE ADDED TAX & ANR.. Respondents

Through: Mr. Gautam Narayan, ASC with Mr.
R.A. Iyer, Advocate

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

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22.02.2018

Learned counsel for the respondents states that the refund order has been issued.

Learned counsel for the petitioner states that the refund has not been credited in the account of the petitioner. The respondents would ensure that the refund is credited to the account of the petitioner within a period of two working days.

Petitioner, if aggrieved by the Assessment Order or non-payment of interest, it would be entitled to challenge the order in accordance with law.

We would have normally imposed costs on the respondents, as the petitioner had to approach this Court by way of a writ petition. However, in view of the fact that the Assessment Order was passed

on 29.12.2017 and the writ petition was filed in January 2018, costs are not being imposed.

The writ petition is disposed of. CM No.1443/2018 is also disposed of.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

FEBRUARY 22, 2018

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