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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 2890/2016

MPS TELECOM P. LTD.

..... Petitioner

Through: Mr. Raj. K. Batra & Mr. Sumit Batra,
Advs.

versus

COMMISSIONER, TRADE & TAXES, & ANR. Respondents

Through: Mr. Ramesh Singh, Standing Counsel,
GNCTD with Mr. Chirayu Jain & Ms. Nikita
Goyal, Advs.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

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05.12.2018

The petitioner's grievance was with respect to what it termed as arbitrary coercion on the part of the Delhi VAT authorities which insisted that ₹1 crore be deposited during the course of a survey conducted in its premises. In the course of the proceeding, it was directed that the said amount be deposited with the Registrar of this Court – which has been complied with. It is not disputed by the parties that the assessment has now been completed and the petitioner's liability has been fixed at ₹3.48 lakhs. By previous order of 24.05.2018, the Registry was directed to refund ₹55 lakhs along with interest accrued on the deposit of ₹1 crore.

In the circumstances, the Registrar shall ensure that the balance amount (including interest accrued on the amount deposited) save and

except the sum of ₹3.48 lakhs is refunded to the petitioner forthwith. The said amount of ₹3.48 lakhs shall be paid to the DVAT Authorities. The parties and their representatives or their counsels shall be present before the concerned Registrar for facilitation of the compliance of the present directions on 19.12.2018.

The writ petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

DECEMBER 05, 2018/akv