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

\+ W.P.(C) 7148/2018

ELVIS ENTERPRISES ..... Petitioner

Through: Ms. Lipika Mahajan and Mr. Deepak Gupta, Advocates.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent

Through: Mr. Satyakam, Addl. Standing Counsel, GNCTD with Mr. Lokesh, VATO, Ward 105, DTT, GNCTD.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **13.07.2018**

CM APPL. 27268/2018 *(for exemption)*

Allowed, subject to all just exceptions.

W.P.(C) 7148/2018

Issue notice. Mr. Satyakam, Addl. Standing Counsel GNCTD accepts notice.

The petitioner claims that the respondent has to refund the excess amounts payable by it under the provisions of the Delhi Value Added Tax Act, 2004 ('DVAT Act'). It is urged that since the period for making substantive additions and disallowances has expired in view of Section 38(2) of the DVAT Act, the respondent is bound to pay the amount claimed as refund.

At the outset, the counsel for the respondent submits that in respect of four out of five periods, for which the refund is claimed in these proceedings, the orders were made accepting the claims (on 5th and 10th July, 2018). It is submitted that for the fifth period the amounts claimed were rejected and that the appellant had approached the Objection Hearing Authority (OHA) who accepted its contentions. In these circumstances, the petitioner filed its Form DVAT-21 on 11.07.2018 which would be processed shortly within two weeks.

Apparently, the petitioner has also not been paid interest. In these circumstances, the petitioner's claim for interest as well as the balance amount payable in respect of the other period (second quarter of 2011-12) shall be calculated but paid subject to the final outcome of the proceedings pending before the Supreme Court in 'Commissioner of Trade & Taxes vs. Vizien Organics Proprietor', SLP (Civil) No.3496/2017. The admitted amount of other four periods shall be credited to the petitioner's account within two weeks from today.

The petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 13, 2018

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