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

\+ W.P.(C) 7096/2018

V.H.S. ENTERPRISES ..... Petitioner

Through: Mr. S.K. Khurana and Mr. Ajay Garg, Advocates.

versus

COMMISIONER OF TRADE AND TAXES & ANR ..... Respondents

Through: Mr. Satyakam, Addl. Standing Counsel, GNCTD with Ms. Manpreet, LA, DTT, GNCTD.

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

<u>O R D E R</u>

% **11.07.2018**

<u>CM APPL. 26938/2018</u>

Allowed, subject to all just exceptions.

<u>W.P.(C) 7096/2018</u>

Issue notice.

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

The petitioner’s objections to an assessment, the date of which is not disclosed in these proceedings, were preferred under Section 74 of the Delhi Value Added Tax Act (‘DVAT Act’). Those objections were allowed on 21.06.2018. The assessment was accordingly framed and the demand was thereby set aside. Accordingly, the petitioner would be entitled to the refund from the respondents, which shall ensure that the processing of the refund claimed is completed in a time bound manner and shall also ensure that the amounts are credited to the petitioner's account.

Petition is accordingly disposed of in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 11, 2018

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