

\$~8

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

+ **W.P.(C) 8184/2018, C.M. APPL.31322/2018**

EXCEL ENTERPRISES

..... Petitioner

Through: Sh. Vikram Aggarwal with Sh. Nirmal Kishore, Advocates.

versus

COMMISSIONER, TRADE & TAXES & ANR.

..... Respondents

Through: Sh. Shadan Farasat, ASC with Sh. Ahmed Said, Advocates.

Sh. H.R. Meena, AVATO and Ms. Rajni, LA.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

%

04.09.2018

The petitioner had claimed directions for refund of amounts to the tune of ₹38,25,108/- along with interest. After notice was issued, one of the respondents apprised the Court that by three orders dated 20.08.2018 and 29.08.2018, the assessment for the concerned period (first quarter of 2017-18) has been processed which has led to generation of demands and that refund amounts lying to the credit of the petitioner were appropriated by separate orders. Thus, outstanding demands have been generated by the order dated 29.08.2018. Since the petitioner had other remedies available in law, it is up to it to exercise them.

All rights and contentions are reserved. Since the issue of interest payable – wherever assessment is completed after the submission of e-forms, is pending adjudication before the Supreme Court, the interest, if any, calculable and payable will be subject to the final outcome of the proceedings. The writ petition is disposed of along with the pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 04, 2018/ajk