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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 9075/2018**
B. L. GOEL AND CO. Petitioner
Through: Mr. Vineet Bhatia & Mr. Chander Kant
Singh, Advs.

versus

COMMISSIONER OF TRADE & TAXES Respondent
Through: Mr. Kanishk Rana, Adv. for Mr. Anuj
Aggarwal, ASC for R-1.

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

ORDER
% **29.08.2018**

The petitioner's grievance is with respect to its claim for refund – concerning two periods i.e. 01.01.2014 to 31.03.2014 and 01.04.2017 to 30.06.2017.

Learned counsel for the DVAT appearing on advance notice states that according to instructions the claim for first quarter of 2014 will be processed and amounts which are payable, would be credited. It is directed that in such event the applicable interest shall have to be credited to the petitioner's account. It is submitted that as far as the processing of revised return for the concerned quarter of 2017 is concerned (given that it was a revised return), the DVAT would need some time.

In the light of the statement made and discussion, processing of claims for first quarter of 2014 shall be completed within two weeks and the amount credited along with interest, within a week thereafter directly to the petitioner's account. Likewise, with respect to the refund return for the first quarter of 2017, the petitioner's claim shall be processed within eight weeks and in the like manner the amount that falls due shall be credited to its account directly with interest within two weeks thereafter.

The writ petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 29, 2018/akv