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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 8635/2018

SHRI RATHI STEEL LTD

..... Petitioner

Through: Mr.Rajesh Mahna, Mr.Ramanand Roy
and Mr.Rohit Sharma, Advocates.

versus

COMMISSIONER OF TRADE & TAXES & ANR.

..... Respondents

Through: Mr.Satyakam, ASC-GNCTD with
Mr.Mohit Kumar Bafna, Advocate.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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24.09.2018

The petitioner seeks refund of a sum of ₹65,90,794/-, which he paid as pre-deposit to avail the appellate remedy. The appeal succeeded in this case by way of OHA on 02.10.2017.

Since the Court held that the pre-deposit amounts do not bear the character of a levy, the continued withholding of the amount of ₹65,90,794/-, cannot be sustained. Respondents are therefore, directed to process the petitioner's case and ensure that the amounts due to it alongwith interest applicable for the period till payment (calculable from the date of OHA's order) are remitted, within three weeks.

Writ petition is allowed in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 24, 2018/rc