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

\+ W.P.(C) 4385/2017

SWASTIK POLYMERS ..... Petitioner

Through Mr. Raj K. Batra, Adv.

versus

COMMISSIONER OF TRADE & TAXES & ANR...... Respondents

Through Mr. Avtar Singh, Adv. with Mr. Manpreet, L.A. and Mr. Rajesh, VATO

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **23.01.2018**

We have heard learned counsel for the parties.

2. Learned counsel for the respondent states that the refund due for the 4th quarter of the assessment years 2007-08, 2008-09 and 2011-12 has been adjusted against the demand for the assessment years 2010, 2011 and 2012.

3. Learned counsel for the petitioner submits that the demands are illegal and barred by limitation. The petitioner is not liable to pay demands for any of the aforesaid years. In view of the objection raised by the respondent, the petitioner would file objections before the objection hearing Authority against the said adjustment.

4 In view of the statement made by the counsel for the petitioner

and respondent which are taken on record, the writ petition is disposed of, giving an opportunity to the petitioner to file appeal/objections within a period of three weeks. In case the appeal/objections are filed within a period of three weeks, the same would not be dismissed on the ground of limitation. The objection hearing Authority would dispose of appeal/objections of the petitioner within a period of two months. We clarify that all contentions are left open.

5. At this stage, counsel for the petitioner submits that refund for 4th quarter for the years 2013-14 and 2014-15 are due and payable.

6. Learned counsel for the respondent submits that these refund are not processed for want of C-Form.

7. Learned counsel for the petitioner submits that the petitioner or the authorised representative of the petitioner would visit the office of the respondent on 07.02.2018 at 02:30 p.m. along with C-Form.

8. The C-Form would be examined by the authorities and if there is any deficiency in the C-Form, some time would be given by the Authority.

9. Recording the aforesaid, the writ petition is disposed of without any order as to costs. We have not expressed any opinion on merits and all issues are left open.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

JANUARY 23, 2018
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