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

+ W.P.(C) 5793/2017

PAWAN AND CO.

..... Petitioner

Through Mr. Nitin Gulati, Adv

versus

COMMISSIONER, TRADE & TAXES & ANR. Respondents

Through Mr. Satyakam, ASC with
Ms. Trisha Kadyan, LA, DTT,
GNCTD

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **14.05.2018**

It is stated by the respondents that refund orders dated 7th May, 2018, 9th May, 2018 and 10th May, 2018 have been passed.

2. Learned counsel for the petitioner submits that these are paper refunds and payment has not been made. It is directed that refunds must be paid within a period of 20 days from today, failing which respondents will be liable to pay interest @15% per annum, for the period after 20 days.

3. Learned counsel for the petitioner states that interest has not been paid, albeit the refund orders do refer and examine the question of interest. Learned counsel for the petitioner has also stated that C-Forms in physical form were submitted in the year 2007. Refund orders pertain to years 2006-07 and 2007-08.

4. We have already directed that a speaking order must be passed

when interest is fully or partly denied.

5. We fail to understand as to why speaking orders are not passed by the respondents. A speaking order would be passed within 20 days and communicated to the petitioner by speed post. Petitioner, if aggrieved by the order on interest, would be entitled to challenge the same in accordance with law. Interest, if payable in terms of this order will be paid within 15 days of passing of the order.

6. Respondents would also pay costs of Rs.3,000/- to the petitioner along with refund, which is to be paid. We are constrained to pass this order as this matter is pending in this Court since 2017. It is unfortunate that the assessee had to approach the Court by writ petition for payment of refund and interest.

Writ petition is disposed of.

Dasti under signature of the Court Master.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

MAY 14, 2018/sm

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