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

+ **W.P.(C) 7538/2017 & CM APPL. 10071/2018**

VISHAL PETROCHEMICALS

..... Petitioner

Through: Mr. Rajesh Mahna, Mr. Ramanand
Roy and Mr. Narender Goel,
Advocates.

versus

COMMISSIONER OF TRADE & TAXES & ANR. Respondents

Through: Mr. Satyakam, Addl. Standing
Counsel, GNCTD with Ms. Trisha,
LA, DTT, GNCTD.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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20.07.2018

It is stated by the counsel for the respondents that the refund claims are processed. According to the Delhi VAT Authorities some adjustments (to the extent of ₹4 lakh) were made and the balance amount was paid. Apart from that, counsel for the respondents submitted that in respect of the period concerned, the assessments were carried twice over and this position would be reversed by the Department through a separate order.

Learned counsel for the petitioner submitted that the VATO has withheld the interest even for the admitted amounts.

This Court is of the opinion that any surviving grievance that the petitioner may have with respect to the adjustments made, the

details of which are given below, it is open to the petitioner to approach the Objection Hearing Authority (OHA) under Section 74 of the DVAT Act in respect of such orders and adjustments made.

<i>Type</i>	<i>ID</i>	<i>Demand Amount</i>	<i>Adjustment Amount</i>	<i>Pending Amount</i>
<i>Demand</i>	<i>150081964043</i>	<i>37,308</i>	<i>37,308</i>	<i>0</i>
<i>Demand</i>	<i>150082157159</i>	<i>2,52,474</i>	<i>2,52,474</i>	<i>0</i>
<i>Demand</i>	<i>150082157139</i>	<i>37,167</i>	<i>37,167</i>	<i>0</i>
<i>Demand</i>	<i>150082157091</i>	<i>4,727</i>	<i>4,727</i>	<i>0</i>
<i>Demand</i>	<i>150061443982</i>	<i>319</i>	<i>319</i>	<i>0</i>
<i>Demand</i>	<i>40845751213</i>	<i>523</i>	<i>523</i>	<i>0</i>
<i>Demand</i>	<i>41050551112</i>	<i>5,506</i>	<i>5,506</i>	<i>0</i>
<i>Demand</i>	<i>41050571112</i>	<i>5,506</i>	<i>5,506</i>	<i>0</i>
<i>Demand</i>	<i>40301260910</i>	<i>536</i>	<i>536</i>	<i>0</i>
<i>Demand</i>	<i>40301210910</i>	<i>44</i>	<i>44</i>	<i>0</i>
<i>Demand</i>	<i>150081964044</i>	<i>61,337</i>	<i>22,515</i>	<i>38,822</i>

It is hereby directed that if the petitioner approaches the concerned OHA within two weeks, the objections/appeals shall be decided on their merits and in no manner influenced by the issue of limitation. All rights of the petitioner to urge any aspect, including the limitation, are reserved.

The writ petition is disposed of in the above terms along with the pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 20, 2018

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