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

Date of Decision: 9th October, 2019

+ W.P.(C) 10713/2019

M/S TRUSINE ELECTRONICS (P) LTD. Petitioner

Through: Mr. Naveen Madan, Mr. S.K.
Khurana & Mr. Shyam Jain, Advs.

versus

COMMISSIONER OF TRADE AND TAXES AND ANR.

..... Respondents

Through: Mr. Shadan Farasat, ASC (GNCTD)
with Ms.Hafsa Khan, Adv.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE C.HARI SHANKAR

JUDGMENT

D.N. PATEL, CHIEF JUSTICE (ORAL)

C.M.No.44313/2019 (exemption)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C). 10713/2019

1. Learned counsel appearing for the petitioner has submitted that the refund amount of Rs.54,51,993/- is to be paid by the respondents with interest @6% under Section 42 of the Delhi Value Added Tax Act, 2004. It is further submitted by the counsel for petitioner that the aforesaid refund amount is for the Second, Third and Fourth quarters of the assessment year

2016-2017.

2. Counsel for the respondents submitted that notices have already been issued by the respondents under Section 59(2) of the Delhi Value Added Tax Act, 2004 to the petitioner herein which have not been replied by this petitioner so far.

3. Having heard the counsel for both the sides and looking to the facts and circumstances of the case, we hereby direct respondents No.1 and 2 to treat this writ petition as representation for refund of amount along with interest as claimed by the petitioner. The same shall be decided in accordance with law, rules, regulations and Government policy applicable to the facts of the present case including principles of unjust enrichment as propounded by Hon'ble Supreme Court in *Union of India vs. Mafatlal Industries Ltd.* reported in *1997 89 ELT 247 (SC)* and on the basis of evidences available on record within eight weeks from the date of receipt of the copy of this order on record.

4. With the aforesaid observations, this writ petition stands disposed of.

CHIEF JUSTICE

C.HARI SHANKAR, J

OCTOBER 09, 2019

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