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

Date of Decision: 18th October, 2019

\+ W.P.(C) 11040/2019

CORSAN CORVIAM CONSTRUCCION S.A. ..... Petitioner
Through: Mr. Rajesh Jain, Mr. Virag Tiwari & Mr. Rmashish, Advs.

versus

COMMISSIONER OF TRADE & TAXES ..... Respondent
Through: Mr. Anuj Aggarwal, ASC with Mr.Deepak Srivastava, Advs.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE C.HARI SHANKAR

JUDGMENT

D.N. PATEL, CHIEF JUSTICE (ORAL)

CM APPL.45550 /2019 *(Exemption)*

Allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 11040/2019

1. The present writ petition has been preferred for getting refund under Delhi Value Added Tax Act, 2004 (hereinafter referred to as "the Act, 2004"). The refund claimed pertains to the fourth quarter of Financial Year 2014-2015 for sum of ₹1,25,60,785/- with interest under Section 42 of the Act, 2004.

2. Having heard the counsel for both sides and looking into the facts and

circumstances of the case, it appears that numerous reasons have been stated in this writ petition for the aforesaid claim of refund with interest.

3. It appears that the respondent has not yet finally decided the aforesaid claim of refund raised by this petitioner.

4. We, therefore, direct the concerned respondent authority to decide the aforesaid claim of refund of this petitioner in accordance with law, rules, regulations and Government policy applicable to the facts of the present case and keeping in mind the principles propounded by the Hon'ble Supreme Court in ***Union of India vs. Mafatlal Industries Ltd., 1997 89 ELT 247 (SC)*** as early as possible and practicable within a period of eight weeks from the receipt of copy of this order passed by this Court.

5. With these observations, this writ petition is disposed of.

CHIEF JUSTICE

C.HARI SHANKAR, J

OCTOBER 18, 2019
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