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

Date of Decision: 30th October, 2019

\+ W.P.(C) 11469/2019

M/S ONE UP TRADE NET WORKS PVT LTD ..... Petitioner
Through: Mr. Rakesh Kumar, Adv.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX
DEPARTMENT OF TRADE & TAXES ..... Respondent
Through: Mr. Satyakam, ASC with Mr. J.P. Bhatia, VATO Department (GNCTD)

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

JUDGMENT

D.N. PATEL, Chief Justice *(Oral)*

CM APPL. 47165/2019 *(Exemption)*

Allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 11469/2019

1. Counsel appearing for the petitioner submitted that the present writ petition has been filed seeking refund of Rs.74,32,421/- alongwith interest under Delhi Value Added Tax Act, 2004 for the fourth quarter, i.e. 1st January 2014 to 31st March, 2014 on the ground that the input tax credit is more than output tax credit. Learned counsel for the petitioner further submitted that an application for refund had already been preferred on 6th August, 2019 which is pending with the respondent and hence, let a suitable

direction be given to the respondent to decide the claim of this petitioner with interest in accordance with law after giving an adequate opportunity of being heard to this petitioner.

2. Having heard the counsel for the parties and looking to the facts and circumstances of the case, we direct the concerned respondent authority to decide the claims of the petitioner for refund with interest in accordance with law, rules, regulations, Government policy and keeping in mind the evidences on record, as early as possible and practicable preferably within a period of eight weeks from today.

3. With this observation, this writ petition is hereby disposed of.

CHIEF JUSTICE

C.HARI SHANKAR, J

OCTOBER 30, 2019
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