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

Date of decision: 30th October, 2019

\+ W.P.(C) 8514/2019

VKA ELECTRICALS PVT. LTD. ..... Petitioner

Through Mr. Arif Ahmed Khan, Adv.

versus

THE COMMISSIONER TRADE AND TAXES, AND ORS. ..... Respondents

Through Mr. Dhananjaya Mishra, Adv.

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

O R D E R

% **30.10.2019**

D.N. PATEL, CHIEF JUSTICE (ORAL)

1. This writ petition has been preferred for getting the refund of a sum of ₹ 29,45,678/- under the Delhi Value Added Tax (hereinafter referred to as DVAT) for different quarters pertaining to the financial year 2006-07, 2007-08, 2010-11 and 2014-15. Claim of the petitioner is to get refund of the aforesaid amount along with interest @ 6% as per Section 42 of the DVAT. It is also submitted by the counsel for petitioner that assessment has already been done and after deducting the outstanding demands of the respondents if any, rest of the amount maybe refunded.

2. Having heard counsel for both the sides and looking to the facts and circumstances of the case, we hereby direct the respondent no. 3 to decide the claim of the petitioner under the DVAT in accordance with law, rules, regulations and Government policies applicable to the facts of

the present case as early as possible and practicable, preferably within eight weeks from the receipt of copy of the order of this Court. If any refund is to be paid, claim of interest will also be appreciated by the respondent no. 3 in accordance with law.

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

CHIEF JUSTICE

C.HARI SHANKAR, J.

OCTOBER 30, 2019
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