$~55.

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

\+ W.P.(C) 10890/2019

TEJUS ENTERPRISES ..... Petitioner

Through: Mr.Puneet Rai, Adv.

Versus

COMMISSIONER OF TRADE AND TAXES,
DEPARTMENT OF TRADE AND ANR. ..... Respondents

Through: Mr.Anuj Aggarwal, Adv. with Mr.Ankit Monga, Adv.

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

O R D E R

% **14.10.2019**

C.M.No.45030/2019 *(exemptions)*

Allowed, subject to all just exceptions.

W.P.(C). No. 10890/2019

1. Learned counsel for the petitioner submitted that suffice would it be for disposal of this Court if a suitable direction is given to the concerned respondent authorities to decide the claim of the petitioner for refund under the Delhi Value Added Tax Act, 2004. It is submitted by the learned counsel for the petitioner that for the period running from 01.01.2014 to 31.03.2014, the refund claim of the petitioner is for Rs.16,52,405/-. The refund was filed on 25th April, 2014 and assessment order has already been passed on 1st August, 2014.

2. Having heard the learned counsel for both the parties and looking to the facts and circumstances of the case, we hereby direct the respondent to decide the claim of the petitioner for refund under the Delhi Value Added

Tax Act, 2004 in accordance with law, rules & regulations, Government policies and principle of unjust enrichment as pointed out by Hon'ble the Supreme Court in ***Mafatlal Industries v. Union of India***, **(1997) 5 SCC 536** as early as possible and practicable, preferably within a period of 8 weeks from the date of receipt of a copy of this order.

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

CHIEF JUSTICE

C.HARI SHANKAR, J

OCTOBER 14, 2019

'anb'