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

Date of Decision: 13th November, 2019

\+ W.P.(C) 11892/2019

THE HOT PLATE CENTRE ..... Petitioner

Through: Mr. Arif Ahmed Khan & Mr. Kartik Dabas, Advs.

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

JUDGMENT

D.N. PATEL, CHIEF JUSTICE (ORAL)

C.M.No.48734/2019 *(exemption)*

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C). 11892/2019

1. Counsel appearing for the petitioner submits that suffice it will be for disposal of this writ petition if a suitable direction is given to the respondents to decide the application of this petitioner for refund of Rs.5,52,477/- for first and third quarter of the financial year 2016-2017 and first quarter of the financial year 2017-2018.

2. In view of the aforesaid submissions, we hereby direct the respondents

to decide the representation or claim of this petitioner for refund of the aforesaid amount under the Delhi Value Added Tax Act, 2004 as early as possible and practicable in accordance with law, rules, regulations, Government policy 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.

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

CHIEF JUSTICE

C.HARI SHANKAR, J

NOVEMBER 13, 2019
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