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

\+ W.P.(C) 13107/2018

LOHIA WAREHOUSE PVT LTD ..... Petitioner

versus

COMMISSIONER OF VAT & ANR. ..... Respondents

Through : Sh. M.A. Ansari, Sh. Khursheed Ahmad and Sh. Saket Grover, Advocates.
Sh. Anuj Aggarwal, ASC with Sh. Preet Pal Singh, for Respondent Nos. 1 and 2.
Sh. Akshay Allagh, Advocate.
Sh. Vimal Diwakar, AC/Ward 94.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **08.03.2019**

The petitioner's claim is for interest for delayed payment of refund of VAT dues. The respondents, in their counter affidavit contend that the petitioner had not produced the original inter-state sale forms for verification and consequently is not entitled to the interest. It is further stated that the judgment of this Court in *Vizien Organics v. Commissioner, Trade and Taxes and Anr. and connected matters* [W.P.(C) 10701/2016 & connected matters, decided on 19.01.2017] has been stayed in proceedings by the Supreme Court.

In similar circumstances, this Court had in *Turbo Tapes Industries v. Commissioner of Value Added Tax* [W.P.(C) 13929/2018, decided on 27.02.2019] directed as follows:

"Learned counsel for the respondent submits that the petitioner's claim for refund has been processed, refund order issued and amounts credited to its account. It is pointed out by the petitioner that interest has not been processed. To this, the Revenue urges that the decision in Vizien Organics v. Commissioner, Trade and Taxes and Anr. and connected matters [W.P.(C) 10701/2016 & connected matter, decided on 19.01.2017] covers the issue but that the department's Special Leave Petition is pending and that an interim order staying the judgment enures and binds the parties.

In these circumstances, the processing of the petitioner's claim for interest shall take place; however, the disbursement of interest shall await the final outcome of the proceedings. The writ petition is accordingly disposed of."

Accordingly, following the above order, it is hereby directed that the petitioner's claim for interest shall be processed; however, disbursement shall await final outcome of the proceedings in the Supreme Court. The writ petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

MARCH 08, 2019/ajk