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

\+ W.P.(C) 11254/2017 & C.M. No. 31919/2018

MAHAMAYA ENTERPRISES

..... Petitioner

Through: Mr. Nitin Gulati, Adv.

versus

COMMISSIONER, TRADE & TAXES & ANR.

..... Respondent

Through: Mr. Satyakam, Adv.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

<u>O R D E R</u>

% **16.09.2019**

The original relief sought in the writ petition was to seek a direction to the respondents to refund an amount of Rs. 22,75,348/- along with interest thereon which the petitioner claimed is due in law. The respondents filed their counter-affidavit wherein they sought to deny the said claim by placing reliance on several orders dated 08.02.2018 passed by the Assessing Officer/ Value Added Tax Officer (VATO) (WARD-48). The petitioner then sought to amend the writ petition to assail the said orders dated 08.02.2018 on the ground that the Assessing Officer/ Value Added Tax Officer (VATO) (WARD-48) did not have jurisdiction to pass the said orders as he had not been delegated the said authority by the Commissioner concerned.

Mr. Satyakam does not dispute the fact that the (VATO) (WARD-48) had not statutory authority to pass the orders dated 08.02.2018.

That being the position, the said orders cannot be sustained and are therefore quashed. In the light of the aforesaid, we direct the respondents to proceed to consider the petitioner's claim for refund subject to such other orders that may be passed by the Competent Authority. However, the competent authority should proceed to pass fresh orders within the next four weeks, failing which the refund shall be processed and disbursed to the petitioner within four weeks thereafter.

The petition stands disposed of in the aforesaid terms.

Dasti.

VIPIN SANGHI, J

SANJEEV NARULA, J

SEPTEMBER 16, 2019
N.Khanna