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

\+ W.P.(C) 13750/2018

USP TRADING AND MANUFACTURING PVT.LTD. ..... Petitioner
Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER, TRADE ANDE TAXES & ANR...... Respondents
Through: Mr. Anuj Aggarwal, Additional Standing Counsel for GNCTD.

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

O R D E R

% **23.01.2019**

CM Appl. 53655/2018 (*exemption*)

Exemption allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 13750/2018

1. Issue notice. Mr. Anuj Aggarwal, Additional Standing Counsel accepts notice.

2. The petitioner claims an amount of ₹37,00,789/- with interest towards excess DVAT amounts paid by it. It is submitted that the DVAT assessments as well as Central Service Tax (CST) assessment for the relative period have been completed after which the amounts are payable by the respondent authorities with interest.

3. The respondent shall verify the petitioner's refund claim and pass appropriate orders at the earliest, preferably within four weeks.

4. The excess DVAT or any part thereof shall be remitted to the petitioner in accordance with law together with interest payable within the same period.

5. The writ petition is partly allowed in the above terms

Dasti.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

JANUARY 23, 2019
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