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

Date of decision: 21st January, 2020

\+ W.P.(C) 12310/2019 and CM No. 50292/2019

NEW TECH MEDICAL DEVICES ..... Petitioner

Through: Mr. Mayank Gupta, Adv.

versus

COMMISSIONER OF VALUE ADDED TAX & ANR ..... Respondents

Through: Mr. Anuj Aggarwal, Addl.Standing Counsel-GNCTD with Mr. Ankit Monga and Mr. Anshuman Kumar, Advs.

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

O R D E R

% **21.01.2020**

D.N. PATEL, CHIEF JUSTICE (ORAL)

CM No. 50292/2019 ***(exemption)***

1. Exemption allowed, subject to all just exceptions.

2. The application is disposed of.

W.P.(C) 12310/2019

1. This writ petition has been preferred for getting a refund under the Delhi Value Added Tax Act, 2004 for 4th Quarter of 2013-14 which is ₹79,15,705/- with interest under Section 42 of the Act, 2004.

2. Having heard learned counsel for both the sides and looking to the facts and circumstances of the case, we hereby direct the concerned respondent authorities to decide the claim of refund of this petitioner for the aforesaid period in accordance with law, rules, regulations and Government policy applicable to the facts of the case and also keeping in mind the principle of unjust enrichment as propounded by Hon'ble the Supreme Court in ***Mafatlal Industries Ltd. v. UOI, 1997 (89) ELT 247 (SC)*** as early as possible and practicable.

3. With these observations, this writ petition is hereby disposed of.

CHIEF JUSTICE

C.HARI SHANKAR, J.

JANUARY 21, 2020/kr