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

% *Decided on: 7th December, 2020*

\+ W.P.(C) 9913/2020

UNO INTERNATIONAL ..... Petitioner

Through: Mr.M.A.Ansari and Mr.Khursheed Ahmad, Advocates.

Versus

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

Through: Mr.Prateek Chadha, Adv.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE PRATEEK JALAN

JUDGMENT

: **D.N.PATEL, Chief Justice** *(Oral)*

Proceedings in the matter have been conducted through video conferencing.

1. This writ petition has been preferred with the following prayers:-

> "*(a) direct the respondents to release the eligible refund of Rs.1531661/- along with pendent lie interest on the amount of Rs. Rs. 1531661/- with effect from 26-05-2017 till date of payment of refund claimed.*
>
> *(b) direct the respondents to pay the interest@ 6% or as the notified by the Government as per Section 42 of DVAT Act on Refund claimed amount.*
>
> *(c) direct to pay exemplary damages to the petitioner as the respondents had acted in malafide and colorable exercise of power in with holding the refunds.*
>
> *(d) Pass such other and further order (s) as this Hon 'ble Court may deem fit and proper in the interest of justice;* "

2. Having heard the learned counsel for the petitioner and looking to the facts and circumstances of the case, it appears that the petitioner is praying for refund of the DVAT amount of Rs.1531661/- for 4th quarter of the assessment year 2013 i.e for the period 01.01.2014 to 31.03.2014.

3. Looking to the facts and circumstances of the case, and to the decision rendered by the Supreme Court in ***Mafatlal Industries Ltd. vs. Union of India*, (1997) 5 SCC 536**, we direct the respondents authorities to decide the claim of refund of the petitioner in accordance with law, rules and regulations and in accordance with the provisions of the Delhi Value Added Tax Act, 2004 as expeditiously as possible and practicable.

4. With these observations, this writ petition is disposed of.

CHIEF JUSTICE

PRATEEK JALAN, J

DECEMBER 07, 2020
'anb'