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

Date of decision: 17th January, 2020

\+ W.P.(C) 651/2020

ARG DISTRIBUTORS PVT. LTD. ..... Petitioner

Through: Mr. Dinesh Mohan Sinha, Adv.

versus

THE COMMISSIONER TRADE AND TAXES AND ANR. ..... Respondents

Through: Mr. Dhananjaya Mishra, Adv.

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

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

% **17.01.2020**

<u>D.N. PATEL, CHIEF JUSTICE (ORAL)</u>

<u>W.P.(C) 651/2020</u>

1. This writ petition has been preferred mainly for getting a refund of tax, claimed for a sum of ₹ 6,06,740/-under the Delhi Value Added Tax Act for the period running from 1st January, 2015 to 31st March, 2015 alongwith interest as permissible under Section 42 of the Delhi Value Added Tax Act.

2. Having heard learned counsel for the parties and looking to the facts and circumstances of the case, it appears that the main grievance of this petitioner that the claim of refund of tax has not been finally decided by the

respondents. We, therefore, direct the concerned respondent authorities to decide the claim of this petitioner for refund as mentioned in this writ petition 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 17, 2020/kr