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

*Date of Decision: 22.01.2020*

\+ W.P.(C) 784/2020

ANAND CIS (INDIA) PVT LTD ..... Petitioner

Through: Mr. Ravi Chandhok & Mr. Vasdev Lalwani, Advs.

versus

THE COMMISSIONER VALUE ADDED TAX DEPARTMENT OF TRADE AND TAXES ..... Respondent

Through: Mr. Anuj Aggarwal, ASC with Mr.Ankit Monga, Adv.

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

**JUDGMENT**

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

1. This writ petition has been preferred for getting the refund under the Delhi Value Added Tax Act, 2004 for ₹84,81,277/- with interest under Section 42 of the Delhi Value Added Tax Act, 2004 for the period running from 01.01.2012 to 31.03.2012 as well as for the period running from 01.01.2014 to 31.03.2014.

2. Having heard learned counsel for both the sides and looking to the facts and circumstances of the case, we hereby direct the respondent 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 22, 2020**
**ns**