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

Date of decision: 31st January, 2020

\+ W.P.(C) 1179/2020 and CM No.3914/2020

A P MOTORS ..... Petitioner

Through: Mr. Rajesh Jain, Mr. Virag Tiwari and Mr. Ramashish, Advs.

versus

COMMISSIONER OF TRADE AND TAXES VYAPAR BHAWAN ..... Respondent

Through: Ms. Satyakam, Addl. Standing Counsel-GNCTD

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

O R D E R

% **31.01.2020**

D.N. PATEL, CHIEF JUSTICE (ORAL)

CM No. 3914/2020 ***(exemption)***

1. Exemption allowed, subject to all just exceptions.

2. The application is disposed of.

W.P.(C) 1179/2020

1. Learned counsel for the petitioner submits that it would suffice for the disposal of this writ petition if a suitable direction is given to the respondent authorities to decide a claim of refund of ₹ 51,26,224/- under the Delhi

Value Added Tax Act, 2004 for the first quarter of 2017-18 alongwith statutory interest in accordance with Section 42 of the Delhi Value Added Tax Act, 2004.

2. In view of this limited submission and looking to the facts of the case, we hereby direct the concerned respondent authorities to decide the claim of refund of this petitioner as stated hereinabove 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 preferably within a period of 12 weeks from the date of receipt of a copy of the order of this court.

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

CHIEF JUSTICE

C.HARI SHANKAR, J.

JANUARY 31, 2020/kr