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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 3929/2020

AADINATH INDIA PVT. LTD.

..... Petitioner

Through:

Mr. Rajesh Mahna, Advocate

versus

COMMISSIONER OF TRADE
AND TAXES & ANR.

..... Respondents

Through:

Mr. Anuj Aggarwal, ASC, GNCTD
with Mr. Ankit Monga, Advocate

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Date of Decision: 06th July, 2020**CORAM:****HON'BLE MR. JUSTICE MANMOHAN****HON'BLE MR. JUSTICE SANJEEV NARULA****J U D G M E N T****MANMOHAN, J: (Oral)****CM APPL. 14075/2020**

Allowed, subject to just exceptions.

W.P.(C) 3929/2020

1. The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.
2. Present writ petition has been filed seeking interest on the deposit of Rs.15 lacs from the date it was deposited i.e. 12th June, 2013.
3. Learned counsel for petitioner states that in pursuance to a survey carried out in the business premises of the petitioner on 11th June, 2013, the

petitioner had deposited Rs.15 lacs with the respondents. He states that after a protracted litigation the principal sum deposited has been refunded to the petitioner on 06th June, 2019 and that too without any interest.

4. Learned counsel for petitioner states that despite the petitioner approaching respondent No.1 for interest on the deposited amount, respondent No.1 has not taken any action till date. He also draws this Court's attention to Section 42 of the Delhi Value Added Tax Act, 2004 which provides for interest.

5. Issue notice.

6. Mr. Anuj Aggarwal, learned ASC accepts notice on behalf of respondents.

7. Keeping in view the fact that the petitioner has made a representation seeking payment of interest on the deposited amount vide letter dated 13th March, 2020, the present writ petition is disposed of with a direction to the respondent No.1 to decide the petitioner's letter dated 13th March, 2020 by way of a reasoned order within four weeks after giving an opportunity of hearing to the petitioner.

8. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

SANJEEV NARULA, J

JULY 06, 2020

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