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

\+ W.P.(C) 4836/2020

G.S. INDUSTRIES ..... Petitioner
Through: Mr. Siddharth Malhotra, Advocate.

Versus

COMMISSIONER, DELHI GOODS & SERVICE TAX DELHI & ANR. ..... Respondents
Through: Mr. Anuj Aggarwal, Additional Standing Counsel (GNCTD) with Mr. Ankit Monga, Advocate.

% Date of Decision: 07th August, 2020

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

J U D G M E N T

MANMOHAN, J: (Oral)

1. The petition has been heard by way of video conferencing.

2. Present writ petition has been filed seeking a direction to the respondents to refund the amount of Rs. 33,22,891/- with interest thereon to the petitioner.

3. Learned counsel for the petitioner states that the respondents have not issued the refund due to the petitioner although the assessments of the petitioner up to 30th June, 2017 under Central Sales Tax Act, 1956 have been finalised. He submits that the respondents ought to have issued the refund

within two months from the date of filing of the return in accordance with Section 38 of the Delhi Value Added Tax Act, 2004. In support of his submission, he relies upon a judgment of this Court in ***Swarn Darshan Impex (P) Ltd. Vs. Commissioner, Value Added Tax and Another, 2010 SCC OnLine Del 4697***. He also states that due to non-issuance of refund the petitioner's cash flow has been blocked since assessment year 2013-14.

4. Issue notice.

5. Mr. Anuj Aggarwal, learned counsel, accepts notice on behalf of the respondents.

6. Mr. Anuj Aggarwal, on instructions, submits that the petitioner's refund along-with interest shall be processed within ten days. The statement made by Mr. Anuj Aggarwal on instructions is accepted by this Court and the respondents are held bound by the same.

7. Accordingly, the present writ petition is disposed of with a direction to the respondents to decide the petitioner's refund application along-with interest within ten days in accordance with law.

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

AUGUST 07, 2020
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