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

Date of Decision: 20.01.2020

\+ W.P.(C) 738/2020

ANAND EXPORTS ..... Petitioner

Through: Mr. Sunil Upadhyay, Adv.

versus

THE VALUE ADDED TAX OFFICER & ANR ..... Respondents

Through: Mr. Dhananjaya Mishra, 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 1st Quarter of Financial Year 2008-09 of ₹4,67,087/; for 2nd Quarter of Financial Year 2008-09 of ₹3,21,450/- and for 4th Quarter of Financial Year 2008-09 of ₹91,951/- totalling to refund of ₹8,80,488/- for entire Financial Year 2008-09.

2. Having heard learned counsel for both the sides and looking to the facts and circumstances of the case, we hereby direct the concerned respondent authorities 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 20, 2020
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