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

% *Date of Decision: 22th September, 2021*

+ W.P.(C) 10582/2021

ARJUN INDUSTRIES

..... Petitioner

Through: Mr. Arif Ahmed Khan, Advocate

versus

COMMISSIONER OF DELHI GOODS AND
SERVICES TAX & ORS.

..... Respondents

Through Mr. Naushad Ahmed Khan, ASC for
GNCTD

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE AMIT BANSAL

JUDGMENT

D.N. PATEL, CHIEF JUSTICE(ORAL)

CM APPL. 32632/2021 (Exemption)

Allowed, subject to only just exceptions.

Application is disposed of.

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1. This writ petition has been preferred for the following prayers:-

“(a) Issue a Writ of mandamus/declaration or any other Writ, Order or directions directing the respondents to issue the refunds of Rs.1,64,492/- and Rs.3,69,530/- for the tax periods 4th Quarter 2013-14 & 1st Quarter 2017-18 respectively (Table-1) as petitioner is legally entitled for the same as per the provision of law;

(b) Grant statutory interest @ 6% as per Section 42 of DVAT Act on Refund claimed amount from the due dates (Table-1) as petitioner has been unjustifiably denied the refund as the Respondent acted incomplete violation of statutory provision; and

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(c) Grant any other relief as deemed fit in the circumstances of the case.”

2. Having heard learned counsel for the Petitioner and looking to the facts and circumstances of the case, it appears that this Petitioner is claiming a refund of Rs.1,64,492/- and Rs.3,69,530/- for the tax periods - 4th Quarter 2013-2014 & 1st Quarter of 2017-2018 respectively, under the Delhi Value Added Tax Act, along with interest as per Section 42 of the Delhi Value Added Tax Act.

3. We hereby direct the concerned Respondent Authority to decide the claim, as and when the same is preferred by the Petitioner, for refund as stated in the memo of this petition, in accordance with law, rules, regulations, Government policies applicable to the facts and circumstances of this case and on the basis of the evidence on record and also keeping in mind the **law of limitation for getting the refund** and also keeping in mind the principles of “**unjust enrichment**” as propounded by nine-Judges Bench of the Hon’ble Supreme Court in the case of *Mafatlal Industries Ltd. & Ors. vs. Union of India & Ors. (1997) 5 SCC 536*. The decision shall be taken by the concerned Respondent Authorities as stated hereinabove as expeditiously as possible and practicable.

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

CHIEF JUSTICE

AMIT BANSAL, J

SEPTEMBER 22, 2021/rd

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