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

% *Date of Decision: 22nd November, 2021*

\+ W.P.(C) 12955/2021

M/S MITTAL PLASTIC ..... Petitioner

Through: Mr. Rahul Gupta, Advocate.

versus

COMMISSIONER OF DELHI VALUE ADDED TAX AND ANR ..... Respondents

Through: Mr. Anuj Aggarwal, Additional Standing Counsel with Ms.Aishwarya Sharma and Ms. Ayushi Bansal, Advocates.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MS. JUSTICE JYOTI SINGH

JUDGMENT

D.N. PATEL, CHIEF JUSTICE (ORAL)

1. Present writ petition has been preferred seeking the following reliefs:-

> *"(a) issue a Writ of declaration or any other writ, order or directions directing respondent to the issue the refund of Total Rs.8,71,224/- along with interest from due dates of respective tax period as shown in table at Para 3(b) of the writ petition as petitioner are legally entitled for the same as per the provision of law.*
>
> *(b) Grant interest @ 6% as per Section 42 of DVAT, Act on Refund claimed amount as petitioner has been unjustifiably denied the refund as the Respondent acted in complete violation of statutory provision and the Circulars issued by Respondent No.-2.*
>
> *(c) grant exemplary damages cost to petitioner as the*

respondents had acted in mala-fide and colorable exercise of power in with holding the refunds ignoring the provisions of Section 38(3)(a)(ii) of the Delhi Value Added Tax Act, 2004, even not following its own Circulars on the subject and the judgments pronouncement by our own Hon'ble court in the case of Swarn Darshan Impex vs. CTT; 48 DSTC J-317 and M/s True Shine Electronics Pvt. Ltd. vs. CTT; 49 DSTC J-13; or

(d) grant any other relief as deemed fit in the circumstances of the case."

2. We have heard learned counsels appearing on behalf of the parties and have looked into the facts and circumstances of the case. We hereby direct the concerned Respondents to decide the claim of refund of the Petitioner as stated in the memo of the writ petition for the different assessment years commencing from the year 2011-12, as mentioned in the memo of the writ petition along with the claim for interest at the rate of 6% under Section 42 of the DVAT Act, 2004.

3. The decision shall be taken by the Respondents, in accordance with law, rules, regulations and Government policies applicable to the facts of the case and also keeping in mind the judgment delivered by the Hon'ble Supreme Court in the case of *Mafatlal Industries v. Union of India (1997) 5 SCC 536,* as early as possible, preferably within a period of eight weeks from today.

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

CHIEF JUSTICE

JYOTI SINGH, J

NOVEMBER 22, 2021/N