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

% *Date of Decision: 06th December, 2021*

+ **W.P.(C) 13772/2021**

M/S GOONJ TRADING CO

..... Petitioner

Through: Mr. M.A. Ansari and Mr. Khursheed
Ahmad, Advocates.

versus

COMMISSIONER OF VAT & ANR.

..... Respondents

Through: Mr. Naushad Ahmed Khan,
Additional Standing Counsel (Civil), GNCTD with
Mr. Zahid and Ms. Manisha Chauhan, Advocates
for Respondents.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MS. JUSTICE JYOTI SINGH

JUDGMENT

D.N. PATEL, CHIEF JUSTICE (ORAL)

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

“(a) direct the respondents to release the eligible refund of Rs. 1664964/- along with pendent lie interest on the amount of Rs. 1664964/- with effect from 06.07.2017 till date of payment of refund claimed.

(b) direct the respondents to pay the interest @ 6% or as the notified by the Government as per Section 42 of DVAT Act on Refund claimed amount.

(c) direct to pay exemplary damages to the petitioner as the respondents had acted in malafide and colorable exercise of power in with holding the refunds.

(d) Pass such other and further order (s) as this Hon'ble Court may deem fit and proper in the interest of justice.”

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2. Issue notice.
3. Mr. Naushad Ahmed Khan, Additional Standing Counsel (Civil), GNCTD accepts notice on behalf of the Respondents.
4. We have heard learned counsel appearing on behalf of the Petitioner and looked into the facts and circumstances of the case. Petitioner seeks directions to the Respondents to refund a sum of Rs.16,64,964/- (Rupees Sixteen Lakh Sixty Four Thousand Nine Hundred and Sixty Four only) along with interest @ 6% p.a. in accordance with Section 42 of the Delhi Value Added Tax Act, 2005, for the period from 01.04.2015 to 31.03.2017.
5. Having heard the learned counsels for the parties, we hereby direct the concerned Respondent Authorities to decide the claim of the Petitioner for refund of the aforesaid amount, in accordance with law, rules, regulations and Government policies, applicable to the facts of the case as well as keeping in mind the principle enunciated by the Hon'ble Supreme Court of India in *Mufatlal Industries Ltd. v. UOI, 1997 5 SCC 536*, as expeditiously as possible and preferably within a period of 12 weeks from the date of the receipt of the copy of this order.
6. Present writ petition is hereby disposed of with the aforesaid observations and directions.

CHIEF JUSTICE

JYOTI SINGH, J

DECEMBER 06, 2021/ NN