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

% *Date of Decision: 14th December, 2021*

\+ W.P.(C) 14047/2021

M/S WANTI OVERSEAS ..... Petitioner

Through: Mr. M. A. Ansari, Mr. Khursheed Ahmed and Mr. Samid Saleem, Advocates.

versus

COMMISSIONER OF VAT & ANR. ..... Respondents

Through: Mr. Devesh Singh, Additional Standing Counsel, GNCTD with Mr. Manas Bhatnagar, Advocate.

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. 1978438/- along with pendent lie interest on the amount of Rs.1978438/- with effect from 10.09.2020 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."

2. We have heard learned counsels appearing on behalf of the parties and looked into the facts and circumstances of the case. Petitioner herein seeks refund under the Delhi Value Added Tax Act, 2005 along with interest under Section 42 thereof.

3. We hereby direct the Respondents to decide the claim of the Petitioner for refund of Rs.19,78,438/- (Rupees Nineteen Lakh Seventy-Eight Thousand Four Hundred and Thirty-Eight) for the Assessment Years 2015-16 and 2016-17, in accordance with law and keeping in mind the principles propounded by the Hon'ble Supreme Court in ***Mafatlal Industries Ltd. v. Union of India, (1997) 5 SCC 536,*** as expeditiously as possible and preferably within a period of 12 weeks from the date of receipt of the copy of the order of this Court.

4. Needless to state, in case the Petitioner is held entitled to the refund, the same shall be released along with interest, in accordance with Section 42 of the DVAT Act.

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

CHIEF JUSTICE

JYOTI SINGH, J

DECEMBER 14, 2021/sn