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IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of Decision: 24th January, 2022

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W.P.(C) 1411/2022

IONS FILTECH PVT LTD

..... Petitioner

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

versus

COMMISSIONER OF VAT & ANR.

..... Respondents

Through: Mr. Gautam Narayan, Additional
Standing Counsel with Ms. Nitika
Pancholi and Ms. Asmita Singh,
Advocates.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MS. JUSTICE JYOTI SINGH

JUDGMENT

D.N. PATEL, CHIEF JUSTICE (ORAL)

Proceedings have been conducted through video conferencing.

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

“(a) direct the respondents to release the eligible refund of Rs. 1315968/- along with pendent lie interest on the amount of Rs. 1315968/- with effect from 24.01.2020 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 withholding 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. Issue notice.

3. Mr. Gautam Narayan, Additional Standing Counsel, accepts notice on behalf of the Respondents.

4. With the consent of the learned counsels, the petition is finally disposed of.

5. We have heard learned counsels appearing on behalf of the parties and looked into the facts and circumstances of the case.

6. Petitioner seeks a direction to the Respondents to release the refund of Rs. 13,15,968/-, for the 4th quarter of the Assessment Year 2013-14 along with interest at the rate of 6 per cent or as notified by the Government as per Section 42 of the DVAT Act.

7. In view of the above, we hereby direct the concerned Respondents to decide the claim of refund of the Petitioner for Rs. 13,15,968/-, for the 4th quarter of the Assessment Year 2013-14 along with interest as claimed, in accordance with law, rules, regulations and Government policies applicable to the facts and circumstances of the case and also keeping in mind the principles of unjust enrichment propounded by the Hon'ble Supreme Court in ***Mafatlal Industries Ltd. & Ors. vs. Union of India & Ors., (1997) 5 SCC 536***. The decision shall be taken by the concerned Respondents, as expeditiously as possible and preferably within a period of 8 weeks from the date of receipt of copy of this order.



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

CHIEF JUSTICE

JYOTI SINGH, J

JANUARY 24, 2022/rk

