$~25

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

% *Decision delivered on: 19.10.2022*

\+ **W.P.(C) 14806/2022**

M/S JIWAN AUTO PRIVATE LIMITED ..... Petitioner
Through: Mr M.A. Ansari, Adv.

versus

COMMISSIONER OF VAT & ANR. ..... Respondents
Through: Mr Satyakam, ASC.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MS. JUSTICE TARA VITASTA GANJU
[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

1. Issue notice to the respondents.

1.1. Mr Satyakam accepts notice on behalf of the respondents/revenue.

2. With the consent of learned counsel for the parties, the writ petition is taken up for hearing and final disposal, at this stage itself.

3. At the very outset**,** Mr M.A. Ansari, who appears on behalf of the petitioner, says that the petitioner wishes to restrict the period for the grant of statutory interest, on the refund claimed [amounting to Rs.7,95,818/-], to the last three years.

4. To be noted, the petitioner's refund claim concerns the 4^{th} Quarter of the Financial Year 2010-2011.

4.1. This return was filed on 23.04.2011.

5. The petitioner has clearly slept over his rights. Even after the petitioner was intimated on 29.08.2019, the petitioner did not take any measures to take recourse to an appropriate legal remedy.

5.1. That said, the respondents/revenue have not done any better.

5.2. In fact, in the letter dated 29.08.2019, they have, *inter alia*, called upon the petitioner to remove from the DVAT portal, its revised return. The petitioner's stand is that it never filed a revised return, and therefore, for the department to call upon the petitioner to remove the revised return, is something that we are unable to appreciate.

6. Accordingly, since the principal amount of the refund is not in dispute, the writ petition is disposed of, with a direction to the respondents/revenue to remit the principal amount referred to hereinabove, with interest at the rate of 6% [simple] per annum, for the period commencing from 29.08.2019. The interest will thus run till today.

6.1. The amount will be refunded within the next four weeks. For this purpose, the petitioner will file an application in the prescribed form, i.e., DVAT – 21, within the next three days.

7. The writ petition is disposed of, in the aforesaid terms.

(RAJIV SHAKDHER)
JUDGE

(TARA VITASTA GANJU)
JUDGE

OCTOBER 19, 2022/aj