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

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Date of decision: 07.03.2024

+ **W.P.(C) 1946/2024**

CENTRAL HERBAL EXPO(INDIA)

..... Petitioner

versus

COMMISSIONER OF DELHI VALUE ADDED TAX
AND ANR

..... Respondents

Advocates who appeared in this case:For the Petitioner: Mr. P. K. Gambhir & Mr. Rakesh Kumar,
Advocates.

For the Respondents: Mr. Rajeev Aggarwal, ASC

CORAM:-**HON'BLE MR. JUSTICE SANJEEV SACHDEVA****HON'BLE MR. JUSTICE RAVINDER DUDEJA****JUDGMENT****SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner seeks a direction to the respondents to refund an amount of Rs 12,70,879/- for fourth quarter of 2013-2014 besides statutory interests on account of delay in refund.
2. Learned counsel for the respondents submits that the request for refund is under consideration of the competent authority and a decision thereon shall be taken within a period of four weeks from today.
3. In view of the above, petition is disposed of directing the competent authority to decide the claim of refund of the petitioner within a period of



four weeks. In case, refund is found admissible the same be paid alongwith statutory interest @6 % per annum in terms of Section 42 of DVAT Act. However, in case, competent authority is of the view that refund as claimed or part thereof is not admissible, a reasoned order be passed and communicated to the petitioner. It would be opened to the petitioner to take such further remedies as permissible in law in case aggrieved by the said order.

4. Petition is allowed in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 07, 2024

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