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IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 21.02.2024

+ W.P.(C) 2546/2024 & CM APPL. 10446/2024

STAR CATALYST THROUGH
PROP. AMIT AMARPURI

..... Petitioner

versus

COMMISSIONER OF DELHI VALUE
ADDED TAX & ANR.

..... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. A.K. Babbar, Mr. Surendra Kumar and Mr.
Bharat Tripathi, Advocates

For the Respondent: Ms. Shaguftha Hameed, Mr. Prateek Badhwar, Ms.
Samridhi Vats, Advocates for 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 a sum of Rs. 11,78,453/-.
2. Learned counsel for the petitioner submits that the subject



return for the fourth quarter of financial year 2016-17 was filed within the prescribed time and due date for issuance of refund was 22.05.2018. He submits that as on date the applications are still being shown as pending. He submits that refund till date has not been processed and credited to the account of the petitioner.

3. Issue notice. Notice is accepted by learned counsel for the respondents.

4. Keeping in view of the facts and circumstances, this petition is disposed of with a direction to the respondents to process the application for refund of the petitioner in accordance with law. In case refund is found admissible, the same be paid to the petitioner along with the statutory interest as provided under Section 42 of the DVAT Act, 2004 and if the amount is not refundable, the reasons for the same be communicated to the petitioner to enable the petitioner to avail of such remedies as may be permissible in law. The exercise be completed within a period of four weeks from today.

5. The petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

FEBRUARY 21, 2024
‘rs’

RAVINDER DUDEJA, J