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

% Date of decision: 12.03.2024

+ **W.P.(C) 5384/2023**

M/S VIMAL ELECTRICAL PVT LTD .....Petitioner

versus

COMMISSIONER OF VAT & ANR. ..... Respondent

Advocates who appeared in this case:

For the Petitioner: Mr. Mohit Gautam, Advocate.

For the Respondent: Mr. Rajeev Aggarwal, ASC with Ms. Samridhi Vats, Advocates.

CORAM:-
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner seeks refund for the tax period 01.01.2017 to 31.03.2017. Learned counsel for the respondents submits that the refund has been processed and sanctioned in favour of the petitioner though without interest.

2. In view of the above, this petition is disposed of directing the respondents to also pass an order considering the payment of interest in terms of section 42 of the Delhi Value Added Tax Act, 2004. In case interest is payable, the same be also paid to the petitioner within a

period of four weeks. However, in case the department is of the view that interest is not payable, a speaking order be passed and communicated to the petitioner within the said period of four weeks.

3. It will be open to the petitioner to avail of further remedies as may be permissible in law, if aggrieved by the said order.

4. Petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 12, 2024/ss