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

% Date of decision: 24.05.2024

W.P.(C) 7534/2024&CM APPL. 31357/2024

M/S EMPORIUM STEEL ..... Petitioner

versus

COMMISSIONER OF VAT & ANR. ..... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Vasdev Lalwani and Mr. Rohit Gautam, Advocates.

For the Respondents: Mr. Rajeev Aggarwal, ASC with Mr. Prateek Badhwar, Ms. Shaguftha H. Badhwar, 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 a direction to the respondents to issue the refund for fourth quarter of 2013-14 and first quarter of 2017-18.

2. Learned counsel for petitioner submits that despite the returns having been filed within the statutory period, the refunds have not been granted till date. He further submits that in terms of Section 42 of the Delhi Value Added Tax Act ["the Act"], petitioner is also entitled to statutory interests on the delayed interests.

3. Issue notice. Notice is accepted by learned counsel appearing for respondents. With the consent of parties, the petition is taken up

for final disposal.

4. In view of the facts and circumstances of the case, the concerned officer is directed to dispose of the refund claim of the petitioner within six weeks from today. The concerned officer shall also comply with Section 42 of the Act. In case the refund claim has already been disposed of, the order thereof be communicated to petitioner within four weeks.

5. It is clarified that it would be open to the petitioner to take recourse to such further remedies as may be permissible in law in case petitioner is aggrieved by any order passed by the concerned authority.

6. Petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 24, 2024/*vp*