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

\+ W.P.(C) 7919/2024 & CM APPL. 32711/2024

APEX INTERNATIONAL ..... Petitioner

Through: Mr. Arif Ahmed Khan, Advocate.

versus

COMMISSIONER TRADE TAXES & ORS. ..... Respondents

Through: Mr. Avishkar Singhvi, ASC with Mr. Vivek Kr. Singh, Mr. Naved Ahmed and Mr. Shubham Kumar, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

O R D E R

% **28.05.2024**

1. Petitioner seeks a direction to the respondent to issue refund for all the four quarters of 2016-2017 along with statutory interest in terms of Section 42 of the Delhi Value Added Tax Act, 2004 (hereinafter referred to as the Act)

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

3. It is noticed that the online status of the refund claim of the petitioner is showed as still pending.

4. In view of the above this petition is disposed of directing the Competent Authority to process the refund claim of the petitioner

within a period of four weeks from today. If the Competent Authority holds that refund has to be granted then the refund amount be forthwith credited to the account of the petitioner. In case there is any ground to reject the claim for refund either in full or in part, the reasons thereof be communicated to the petitioner within a period of four weeks from today.

5. While processing the refund claim, the Competent Authority shall also comply with the provisions of Section 42 of the Act.

6. All rights and contentions of parties are reserved. It would be open to the petitioner to avail of further remedies as may be available in law, if aggrieved by any order passed on the refund and claim of interest.

7. Petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

TUSHAR RAO GEDELA, J

MAY 28, 2024/*MR*