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

% Date of decision: 14.03.2024

\+ W.P.(C) 16298/2023

THREE ESS INDUSTRIES ..... Petitioner

Through: Mr. Santanu Kanungo, Adv. for Mr. Vijay Gupta, Adv.

versus

COMMISSIONER OF VAT AND ANR. ..... Respondents

Through: Mr. Rajeev Aggarwal, ASC

\+ W.P.(C) 16308/2023

MIS THREE ESS INDUSTRIES ..... Petitioner

Through: Mr. Santanu Kanungo, Adv. for Mr. Vijay Gupta, Adv.

versus

COMMISSIONER OF VAT AND ANR. ..... Respondents

Through: 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 direction to the respondents to release the eligible refund along with statutory interest.

2. Learned counsel for respondent submits that a refund order

dated 20.02.2024 has been sanctioned. Copies of the orders have been produced in court and handed over to the learned counsel for the petitioner, who submits that though refund has been sanctioned, interest has not been granted on account of delayed payment in terms of Section 42 of the Delhi Value Added Tax Act ["DVAT Act"].

3. In view of the above, the petition is disposed of directing the respondents to consider the claim of petitioner for grant of interest on delayed refund in terms of Section 42 of the Act within a period of two weeks from today. In case the interest is payable, same shall be paid to the petitioner within four weeks from today. In case the Competent Authority is of the view that interest is not payable, a speaking order be passed and communicated to the petitioner within two weeks from today.

4. Needless to state that it would be open to the petitioner to avail of such further remedies as may be permissible in law in case petitioner is aggrieved by any further order passed by the Competent Authority.

5. Petition is disposed of in the above terms

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 14, 2024/*RM*