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

\+ W.P.(C) 11801/2024

G T ELECTRICALS .....Petitioner

Through: Mr. Rajiv Bahl and Mr. Rajender Gupta, Advocates

versus

GOVT OF NCT OF DELHI & ORS .....Respondents

Through: Mr. Vishal Chanda for Mr. Udit Malik, ASC for GNCTD.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% **04.11.2024**

1. The petitioner has filed the present petition *inter alia* praying as under:

> "a) issue a writ of mandamus or any other appropriate writ(s), order(s) or direction(s) in the nature thereof, directing the Respondents to release the outstanding refund along with interest on account of delay in processing refund of excess tax credit for the last quarter of Financial Years 2013-14, in terms of Section 38 read with Section 42 DVAT Act;
>
> b) issue a writ of mandamus or any other appropriate writ(s), order(s) or direction(s) in the nature thereof, directing the Respondents to release the outstanding refund along with interest amount along with penal interest of 18% for such inordinate delay;"

2. It is the petitioner's case that it had, in accordance with the Delhi Value Added Tax Act, 2004 as amended by Delhi Value Added Tax

(Amendment) Act, 2013, filed its return for the last quarter of financial year 2013-14, on 19.04.2014, claiming refund of excess tax credit. However, the petitioner's claim for refund was not processed. It is stated that on 08.05.2014, the petitioner once again approached respondent no. 2 requesting it to intervene and ensure that the refund due to the petitioner on account of excess tax credit is processed. The petitioner further claims that further reminders sent in this regard were also in vain. In the aforesaid context, the petitioner has filed the present petition, essentially seeking directions that its excess tax credit available be refunded.

3. The learned counsel appearing for the respondents states, on instructions, that the petitioner's claim for refund of the excess tax credit would be processed and disbursed to the petitioner within a period of four weeks from date. The respondents are bound down to the said statement. It is further clarified that the respondents shall also ensure that the interest, as due in accordance with law, is also disbursed to the petitioner within the aforesaid period of four weeks.

4. The petition is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 4, 2024/A

Click here to check corrigendum, if any