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\* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 10.01.2024

+ W.P.(C) 16743/2023 &amp; CM APPL. 67542/2023

M/S SAFFRON ART PRIVATE LIMITED ..... Petitioner

versus

COMMISSIONER OF TRADE AND  
TAXES & ANR. .... Respondents**Advocates who appeared in this case:**

For the Petitioner: Mr. Arif Ahmed Khan, Advocate.

For the Respondent: Mr. Rajeev Aggarwal, Additional Standing Counsel  
with Ms. Samridhi Vats**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 respondent to issue a refund of Rs. 11,09,895/- for the fourth quarter 2014-15 besides interest thereon.

2. Learned counsel for the respondent under instructions submits



that the application for refund shall be processed expeditiously and same shall be disposed of within a period of two weeks from today.

3. In view of the above, petition is allowed. The respondents are directed to process the application for refund of the petitioner in accordance with law within two weeks and in case the refund is payable the same shall be paid.

4. Since the refund pertains to the fourth quarter of 2014-15, petitioner shall also be entitled to statutory interest @ 6% per annum from the date the amount is found to be due and payable.

5. The petition is disposed of in the above terms.

**SANJEEV SACHDEVA, J**

**JANUARY 10, 2024**  
**'rs'**

**RAVINDER DUDEJA, J**