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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 04.01.2024

+ **W.P.(C) 101/2024 & CM. APPLS. 437/2024**

ASES SECURITY PVT LTD

..... Petitioner

Versus

COMMISSIONER OF TRADE AND TAXES & ANR....Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Rajesh Mahna, Mr. Ramanand Roy, Mr. Mayank Kouts and Mr. Shiva Narang, Advocates.
For the Respondents: Mr. Rajeev Aggarwal, Advocate.

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 refund an amount of Rs.8,35,184/- allegedly due to the petitioner alongwith interest thereon.
2. Petitioner filed a return for the fourth quarter of 2012-13 on 26.04.2013 and claimed a refund of Rs.8,35,184/- under the Delhi Value Added Tax Act.
3. An assessment order was passed by the Value Added Tax Officer creating a demand of Rs.2,86,784/- and therefrom an



adjustment was made. Petitioner objected to the said assessment order, leading to an order being passed by Objection Hearing Authority. The order passed by the Objection Hearing Authority was set aside by the Appellate Tribunal on 06.10.2021. Thereafter, petitioner tried to file Form DVAT-21, however, on account of a technical error, the same was not accepted. As per the petitioner, the refund for the tax period already paid has already been filed by the respondents and no demand appears in the portal, however, refund has not yet been processed for the said quarter.

4. Issue notice. Notice is accepted by learned counsel appearing for respondents, who submits that on account of an error, the same could not be processed and assures that the refund shall be processed within a period of two weeks from today. The statement is taken on record.

5. In view of the above, petition is disposed of, directing the respondents to process the refund within a period of two weeks. Respondents shall also grant to the petitioner admissible interest in accordance with law.

SANJEEV SACHDEVA, J

JANUARY 04, 2024/NA

RAVINDER DUDEJA, J