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

\+ **W.P.(C) 1067/2025**

M/S SKY ONE AIRWAYS PVT. LTD. .....Petitioner

Through: Mr. Ruchir Bhatia, Advocate.

versus

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

Through: Mr. K.G.Gopalakrishnan, Ms. Nisha Mohandas and Mr. Kunwar Raj Singh, Advocates.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

<u>O R D E R</u>

% **03.04.2025**

1. This hearing has been done through hybrid mode.

2. This petition is filed under Article 226 of the Constitution of India read with Delhi Value Added Tax Act, 2004 ("DVAT Act”) seeking refund of the amount of Rs.5,18,586/-.

3. The brief background is that the VAT Officer (Recovery and Special Zone) *vide* order dated 12th April, 2016 had imposed a tax and penalty against the Petitioner to the tune of Rs. 5,18,586/-. Aggrieved by the said order, the Petitioner had filed an objection before the Ld. Additional Commissioner (Objection Hearing Authority) who re-confirmed the tax and penalty imposed *vide* order dated 13th April, 2016. Upon the said order being passed, the Petitioner had deposited the tax and penalty imposed.

4. However, thereafter, in the appeal preferred by the Petitioner, the ld. Appellate Tribunal (VAT) set aside the tax and penalty *vide* order dated 6th

April, 2018 and directed the refund of deposited amount. Pursuant to the said order dated 6th April, 2018, a Refund Sanction Order has been issued by the Competent Authority on 3rd October, 2019. The said order has been perused by the Court.

5. Ld. Counsel for the Respondents at this point submits that the order of 3rd October, 2019 has been revalidated on 18th September, 2024 as well. The stand of the Respondent/Department is that they, have been trying to pay the refund amount to the Petitioner, and the same could not be done only because the Petitioner's bank account was closed.

6. Accordingly, let the Petitioner communicate the details of his functional bank account to the Respondent/Department within one week through his Counsel.

7. Let the payment of refund be made along with interest at the rate of 6% calculated from the date of the order of Appellate Tribunal *i.e.,* 06th April, 2018 in accordance with law.

8. The petition stands disposed of in the above terms.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 3, 2025
v/Ar.