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IN THE HIGH COURT OF DELHI AT NEW DELHI
W.P.(C) 1379/2025

M/S TAPODHANI BUILD TECHNOLOGIESPetitioner

Through: Mr. Arif Ahmed, Adv.

versus

COMMISSIONER TRADE AND TAXES & ORS.Respondents

Through: Mr. K.G. Gopalakrishnan, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **06.10.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner - M/s. Tapodhani Build Technologies seeking release of refund and interest under the Delhi Value Added Tax Act, 2004, (*hereinafter 'DVAT Act'*) after expiry of the mandatory period for release of the said refund as per the DVAT Act.
3. On the last date of hearing, Id. Counsel for the Respondent had submitted that the refund order has already been passed and he will be placing the same on record within two weeks. Accordingly, the following order was passed by this Court on 13th August, 2025:

“3. Ld. Counsel for the Respondent submits that the refund order has been passed and he will be placing the same on record within two weeks.

4. If the refund order has already been passed in favour of the Petitioner, let the amount be credited to the Petitioner within two weeks. If the interest has not been granted, let the reasons for non-grant of interest be also placed on record vide an affidavit by the next date.

5. List for consideration on 6th October 2025.”



4. Today, the refund orders have been placed on record. The said orders state as under:

“May please see that the claimed refund amounts of Rs. 10,70,443/-, Rs. 4,83,353/-, Rs. 9,06,197/- and Rs.14,37,023/- with the total refund amount of Rs. 38,97,016/- (Rupees Thirty Eight lakh Ninety Seven Thousand sixteen only) for the period June-2010, 1st and 2nd Qtr. 2014 and 1st Qtr. 2017 have been paid to M/S TAPODHANI BUILD TECHNOLOGIES (TIN:07530314897).

Now, as per the Hon'ble High Court Order dated 13/08/2025 titled Case No. W.P © 1379/2025, the Ward Officer has passed speaking orders for payment of interests of Rs. 5,66,082/- vide order no. 9002222954895 dated 10-09-2025, Rs. 1,99,749/- vide order no. 9002222954916 dated 19-09-2025, Rs. 1,25,221/- vide order no 9002222954925 date 03-10-2025 for the period June-2010, 1st and 2nd Qtr. 2014 and 1st Qtr. 2017. Remaining one amount of Rs. 3,17,719/- interest is under process with the Ward Officer.

As detailed, the same may be appraised/informed to Hon'ble High Court.”

5. In view of the refund orders passed, wherein certain interest has also been granted, the present writ petition is disposed of.

6. All rights and remedies of parties are left open, including any claim, if any, to be raised by the Petitioner with respect to any outstanding interest.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 6, 2025/kp/ss