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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 2368/2025

AJAY ALLOYS PRIVATE LIMITED

.....Petitioner

Through: Mr. Arif Ahmed Khan, Mr. Afroz Ahmed Khan, Mr. Manuj Awasthi, Mr. Gauri Grover and Mr. Jitendra Kumar, Advocates.

versus

COMMISSIONER OF TRADE AND TAXES & ORS.

.....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (Civil) GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

03.04.2025

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1. This hearing has been done through hybrid mode.
2. The present petition is filed under Article 226 of the Constitution of India read with Delhi Value Added Tax Act, 2004 ('DVAT' Act) seeking release of refund amount Rs.47,46,341/- along with interest.
3. The Petitioner, who is registered under the DVAT is stated to have filed the quarterly return for the fourth quarter of 2013-14. The said return was based on self-assessment. According to the Petitioner, the refund became due in terms of Section 38(3)(a)(ii) of Delhi Value Added Tax Act, 2004 on 28th October, 2014. The Petitioner submits that the extended period of six years has also expired on 31st March, 2020 but the refund has still not been granted.
4. The Court notices that there is no letter or representation made by the Petitioner seeking refund during this entire period.



5. The concerned official is present in the Court. Considering the above circumstances, let the matter be examined and the order on refund be passed in accordance with law within a period of two months.
6. The petition stands disposed of in the above terms. Applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 3, 2025

v/Ar.