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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 2812/2025**

HOME STORES (INDIA) LIMITED

.....Petitioner

Through: Appearance not given.

versus

COMMISSIONER OF VALUE ADDED TAX & ANR.

.....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel
(Civil) for GNCTD with Mr.
Dharmendra, GSTO.

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. That the present writ petition has been filed by the Petitioner- Home Stores (India) Limited seeking issuance of direction to the Respondents to initiate the refund of the amount of Rs.56,97,033/- due to the Petitioner, along with interest thereon of Rs.19,61,366/- which was claimed by the Petitioner in the return for all the four quarters of the Financial Year 2014-2015.
3. In the present petition, returns were filed by the Petitioner for the following periods :-

Period of return	Date of filing of return	Amount of refund claimed	Number of days till 10.02.2025	Interest due as on 30.10.2025



			as per Section 38(3)(ii) since assessment	
01.04.2014 to 30.06.2014	25.07.2014	Rs.14,72,125/-	2101	5,08,428/-
01.07.2014 to 30.09.2014	07.11.2014	Rs.15,86,263/-	2101	5,47,847/-
01.10.2014 to 31.12.2014	25.01.2015	Rs.8,45,025/-	2101	2,91,847/-
01.01.2015 to 31.03.2015	25.04.2015	Rs.17,75,619/-	2101	6,13,245/-
Total		Rs.56,79,033/-		19,61,367/-

4. The total refund claimed was amounting to Rs. 56,79,033/-.
5. Notice was issued in the present writ petition. Subsequently, a reply on behalf of the Petitioner was presented to the Court stating that the Petitioner has already filed the revised return without claiming any refund.
6. In view thereof, no refund is liable to be granted to the Petitioner.
7. Counter affidavit is taken on record.



8. The petition is accordingly disposed of. Pending application(s), if any, also stand disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 3, 2025/nd/tsv