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

\+ **W.P.(C) 3246/2025**

HINDUSTAN POLYCHEM PVT LTD .....Petitioner

Through: Mr. M.A. Ansari, Ms. Tabbassum Firdause, Advocates.

versus

COMMISSIONER OF VAT &ANR. .....Respondents

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

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. The present petition has been filed under Article 226 of the Constitution of India read with Section 38 of the Delhi Value Added Tax Act, 2004 (hereinafter 'DVAT' Act) seeking refund of the amounts deposited for the 4th quarter of the Financial Year 2011-12 under the DVAT Act.

3. The factual background of the case is that the Respondents are restraining the Petitioner from getting the benefits of legitimate refund of Input Tax Credit for Rs.2,22,886/- along with the interest within the stipulate period of two months from filing of his return. The said claim refund was as per the self-assessment order under Section 31 of the DVAT Act.

4. Ld. Counsel for the Respondents have given instructions that the refund would be processed and the same would be communicated to the Petitioner

within a period of four weeks.

5. Accordingly, let the refund be processed and be credited to the Petitioner within two months from today.

6. Insofar as the payment of interest is concerned, the Department shall pay the interest in accordance with law and if the Petitioner is not entitled to interest, reasons shall be communicated for the same within a period of one month.

7. The petition is accordingly disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 3, 2025/*nd/tsv*