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

\+   **W.P.(C) 3349/2025**

ASHOK LEYLAND LTD .....Petitioner

Through: Mr. Ravi Kant Chandhok and Mr. Tushar Sahni, Advocates.

versus

THE COMMISSIONER VALUE ADDED TAX .....Respondent

Through: Ms. Urvi Mohan, Advocate for GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **27.05.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India seeking directions to the Respondent to comply with the judgment dated 16th October, 2024 *vide* which the Coordinate bench of this Court had directed the Respondent to issue refund of Rs. 3,50,00,000/- along with interest in favour of the Petitioner in the following terms:

> *"24. There is no material on record to indicate that petitioner in any manner was responsible for delay in processing of the refunds for 1st, 2nd, 3rd and 4th quarter of AY 2012-13. There is not even any such allegation in the impugned Refund Rejection Order dated 31.10.2023. In terms of statutory time frame which stands constructed by Section 38(3)(a)(ii) of the DVAT Act, the said amount had become refundable within the time frame*

stipulated under Section 38(3) of the DVAT Act. Since the payment of refund was delayed, petitioner automatically becomes entitled to the interest under Section 42 of the DVAT Act. 25. Similarly, the petitioner would also entitled to interest along with refund of Rs. 3,50,00,000/- in terms of Section 42(1) of the DVAT Act.

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26. In view of the afore-going discussion, the instant writ petition is allowed. The impugned Refund Rejection Order dated 31.10.2023 is hereby quashed. Respondent is consequently directed to refund the amount of Rs. 3,50,00,000/- along with statutory interest as also the interest on refunds for the 1st, 2nd, 3rd and 4th quarters of AY 2012-13 from the date it fell due bearing in mind the observations made hereinabove. The refund be effected within a period of four weeks from the date of this decision."

3. It was the case of the Respondent-Department that they are considering filing an SLP against the said order dated 16th October, 2024 and the refund has been withheld in that regard. However, on 18th March 2025, the Court, upon hearing the parties, observed that there can be no justification for holding back the refund. On 26th March, 2025 the Court was informed that the refund amount was processed and the interest shall be processed.

4. Today, Ms. Urvi Mohan, ld. Counsel for the Respondent submits that the interest orders have already been passed as of yesterday, *i.e.*, 26th May, 2025 except one order in respect of an amount of Rs. 1,00,000/-.

5. In view thereof, let the orders be given effect to and the amounts be credited to the Petitioner within a period of four weeks.

6. If the amounts are not credited, the Petitioner is free to revive this writ petition.

7. Accordingly, the present writ petition is disposed of. All the pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 27, 2025/*MR/Ar.*