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

\+ **W.P.(C) 3352/2025**

M/S. K S TRADING COMPANY .....Petitioner

Through: Mr. Shadan Farasat, Sr. Advocate with Mr. Yash S. Vijay, Ms. Mreganka Kukreja, Ms. Natasha Maheshwari and Mr. Shikhar Aggarwal, Advocates.

versus

COMMISSIONER DEPARTMENT OF TRADE AND TAXES GNCTD & ANR. .....Respondents

Through: Appearance not given.

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. This writ petition has been filed by the Petitioner-M/s. K S Trading Company under Article 226 of the Constitution of India *inter alia* seeking interest on the refund amount of Rs.41,41,709/-. According to the Petitioner, the refund amount was belatedly paid.

3. The quarterly returns were filed by the Petitioner for the fourth quarter of 2016-17 and first quarter of 2017-18 and refund of the following amounts are claimed:

S.No.	Tax Period	Amount of Refund	Date of filing of return	Date from which interest is payable	Date till which interest is payable
1.	4th Quarter 2016-17	Rs. 41,41,709/-	25.04.2017	25.06.2017	Till present
2.	1st Quarter 2017-18	Rs. 64,14,622/-	31.07.2017	30.09.2017	Till Present

4. The self-assessments were done. However, the refund amounts were not paid to the Petitioner. This led to the filing of the ***W.P.(C) 6607/2023 titled as 'M/s. K S Trading Company vs. Commissioner Department of Trade and Taxes GNCTD & Anr'***.

5. According to the Petitioner, the said writ petition was withdrawn on 4th September, 2023 without pressing for the relief of interest as refund was granted during the pendency *vide* order dated 26th July, 2023.

6. Further, various representations were made to Respondent/ Department seeking the payment of interest till the refund amount was issued. The said representations dated 21st October, 2024 & 16th December, 2024 were not considered by the Respondent/ Department, which led to the filing of the present petition.

7. On the last date, i.e. 18th March, 2025 the Court had put a query to the ld. Counsel for the Respondent as to whether the Appellate Authority was functioning in accordance with Delhi Value Added Tax Act, 2004 (hereinafter, "DVAT Act").

8. The ld. Counsel for the Respondent has informed the Court today that the Appellate Authority is functioning.

9. Accordingly, the Petitioner is permitted to avail of remedies in accordance with law before the Appellate Authority for claim of interest which shall be considered on merits.

10. The Appeal shall be filed within 30 days failing which the right to file

Appeal shall stand closed.

11. The present writ petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 3, 2025/*da/ik*