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

\+ **W.P.(C) 3386/2025**

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.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **19.03.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- Ashok Leyland Ltd. through its authorized representative Mr. Kishore Raj Singh Chauhanunder Article 226 of the Constitution of India seeking issuance of an appropriate writ for implementation of the order dated 16th October, 2024 wherein interest was directed to be paid to the Petitioner at 6% per annum.The operative portion of the order reads as under:

> *"21. For the forgoing reasons, we are of the view that the petitioner is entitled for interest on refund. Admittedly, statutory rate of interest is 6% by virtue of notification dated 30.11.2005. Petitioner shall be therefore entitled to simple interest @ 6% per annum from the date it became due bearing in mind the observations made hereinabove. Compliance be made within a period of four weeks of the date of this judgment."*

3. The grievance of the Petitioner is that despite the said judgment, till date the interest has not been paid to the Petitioner. Two applications have also been filed by the Petitioner dated 9th January 2025 and 18th February 2025 respectively, before the Department seeking implementation of judgment, but the same was to no avail.

4. Issue notice. Ld. Counsel for the Respondent accepts notice and submits that the payment of interest would be processed and endeavour shall be made to pay the same within 31st March, 2025 and in any case by 15th April, 2025.

5. The petition is disposed of in the above terms. If the interest amount is not received by the Petitioner, liberty is granted to move an application. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MARCH 19, 2025/*da/ck*