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

\+ **W.P.(C) 7082/2025**

SANJAY STEELS .....Petitioner

Through: Mr. M. A. Ansari, Ms. Tabassum Firdause and Mr. Imran Ahmad, Advocates

versus

COMMISSIONER OF VAT & ORS. .....Respondents

Through: Mr Sumit K. Batra, Adv. for GNCTD

**CORAM:**
**JUSTICE PRATHIBA M. SINGH**
**JUSTICE RAJNEESH KUMAR GUPTA**

**<u>O R D E R</u>**

**% 23.05.2025**

1. This hearing has been done through hybrid mode.

2. The present petition under Articles 226 and 227 of the Constitution of India has been filed by the Petitioner for compliance in respect of order dated 2nd May, 2024 for release of refund of Rs. 36,76,4591/- with interest in favour of Petitioner.

3. The brief background of the present petition is that certain orders rejecting the refund applications of the Petitioner were passed by Respondent No.2-Objection Hearing Authority on 17th January, 2024. The Petitioner herein *vide* the said refund applications had sought to adjust the pending demands against the refund but the same were rejected. Being aggrieved, the Petitioner had file four objection applications with respect to the following periods:

(i) Month of May, 2012,

(ii) 1st Quarter of Financial Year 2013-14

(iii) 4th Quarter of Financial Year 2013-14

(iv) 4th Quarter of Financial Year 2013-14

4. The Objection Hearing Authority, upon hearing the parties, had directed that the refund shall be processed in the following terms:

> *"7. In view of the above facts and circumstances of the case and considering the grounds and submissions made in the present appeal, it is clearly established that the refunds were rejected without the application of mind and without providing the opportunity of being heard by the objector dealer which is against the principles of natural Justice.* ***Therefore, in view of the facts and circumstances of the case, the undersigned is of the view that the refunds shall be processed after the verification of the ITC based on which the refunds are claimed by the objector. Hence, the impugned orders dated 17.01.2014 are hereby set aside. The objector dealer shall appear before the VATO within one month from the receipt of this order along with all the requisite documents by filing a fresh application in Form DVAT -21 and the assessing officer is directed to process the refund claimed by the objector dealer as per the provisions laid down under the DVAT Act, 2004 within two months from the date of the refund application. Thus, the Objections filed by the objector dealer are allowed in the aforesaid terms."***

5. Issue notice. Mr. Batra accepts notice and submits that two refund orders have already been passed and the remaining two are likely to be passed shortly. Let the orders be passed and the refund be credited to the Petitioner along with interest within 30 days.

6. The petition is disposed of. Pending applications are also disposed of.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**MAY 23, 2025**/*PU/Ar.*