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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 11038/2024**

M L B STEEL TRADRS.

.....Petitioner

Through: Mr. Nitin Gulati & Ms. Reena Gandhi,
Advts.

versus

COMMISSIONER, TRADE AND TAXES & ANR.....Respondents

Through: Mr. K.G. Gopalakrishnan, Ms. Nisha
Mohandas, Mr. Kunwar Raj Singh,
Advts. & Mr. Poshinder Singh, LA
DTT, GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **03.04.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner- M.L.B Steel Trader under Article 226 and 227 of the Constitution of India *inter alia* seeking issuance of an appropriate writ directing the Respondents to refund a sum of Rs.12,86,570/- along with interest.
3. The case of the Petitioner is that the refund has not been granted despite the return having been filed in terms of Section 38 of the Delhi Value Added Tax Act, 2004 (hereinafter, '*the Act*'). The said refund relates to the fourth quarter of 2013-14. The return was filed by the Petitioner on 9th May, 2014.
4. On behalf of the Respondent, it is submitted that the bank details of the Petitioner were not attached properly to the dealer profile on the VAT portal, hence the refund could not be processed.
5. It is submitted by Id. Counsel for the Petitioner, that the Petitioner has now updated the details of the bank account on the VAT portal.



6. Considering the reason for which the refund was not granted and the fact that there is not a single representation by the Petitioner which is on record, in the opinion of this Court, in the present case no interest would be liable to be granted in terms of explanation to the Section 42(1) of the Act.

7. Let the refund amount be credited to the Petitioner within two weeks from today, failing which interest would be liable to be granted in accordance with law.

8. The petition is 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

dj/ck