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

+ **W.P.(C) 12952/2025 & CM APPL. 52907/2025**

M/S SHIVAM UDYOG

.....Petitioner

Through: Mr. Arif Ahmed Khan, Ms. Shaziya Fahim, Mr. Afroz Ahmad Khan and Mr. Manoj Awasthi, Advs.

versus

COMMISSIONER OF TRADE AND TAXES & ANR.

.....Respondents

Through: Mr. Sumit K. Batra, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **26.08.2025**

1. This hearing has been done through hybrid mode.
2. The Petitioner seeks refund of a sum of Rs. 2,98,988/- for the period 1st Quarter of 2017-18 in terms of Section 38(3) of the Delhi Value Added Tax Act, 2004.
3. According to the Petitioner all the documents have been submitted on 22nd August, 2022 and the refund has not been granted till date.
4. Ld. Counsel for the Respondent submits that the DVAT 21 form has not been filed.
5. Be that as it may, considering the facts of the case let the application for refund be processed and a proper order, in accordance with law, be passed within three months. All rights and remedies are left open.



6. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 26, 2025
dj/msh