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

\+ CONT.CAS(C) 1332/2025

AJAY ALLOYS PRIVATE LIMITED .....Petitioner

Through: Mr. Arif Ahmed Khan, Ms. Shaziya Fahim, Mr. Afroz Ahmad Khan, Ms. Gauri Grover, Mr. Manoj Awasthi and Mr. Jitendra Kumar, Advocates.

versus

SMT NANDINI PALIWAL & ORS. .....Respondents

Through:

CORAM:
HON'BLE MR. JUSTICE AMIT SHARMA

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

% 02.09.2025

1. This hearing has been done through hybrid mode.

<u>CM APPL. 55067/2025 (exemption)</u>

2. Allowed, subject to all just exceptions. Application is disposed of.

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3. The present petition under Article 215 of the Constitution of India read with Sections 11 and 2(b) of the Contempt of Courts Act seeks following prayers:-

> "(a) Initiate contempt proceedings against the respondents and punish them u/s 12 of the Contempt of Courts Act, 1971 for the deliberate and willful disobedience of the directions issued vide order dated 03.04.2025 by this Hon'ble Court in Writ Petition (C) No.2368/2025;
> (b) Direct the respondents to immediately, comply with the order dated 03.04.2025 by issuing refund along with interest thereon;
> (c) Impose costs upon the respondents for keeping the petitioner deprived of the substantial amount of refund and interest thereon; and
> (d) Pass any other order(s) as deemed proper in the facts and circumstances of the case."

4. Vide order dated 03.04.2025 in W.P.(C) 2368/2025 learned Division Bench of this Court passed the following order:-

> "2. The present petition is filed under Article 226 of the Constitution of India read with Delhi Value Added Tax Act, 2004 ('DVAT' Act) seeking release of refund amount Rs.47,46,341/- along with interest.
> 3. The Petitioner, who is registered under the DV AT is stated to have filed the quarterly return for the fourth quarter of 2013-14. The said return was based on self-assessment. According to the Petitioner, the refund became due in terms of Section 38(3)(a)(ii) of Delhi Value Added Tax Act, 2004 on 28th October, 2014. The Petitioner submits that the extended period of six years has also expired on 31 st March,2020 but the refund has still not been granted.
> 4. The Court notices that there is no letter or representation made by the Petitioner seeking refund during this entire period.
> 5. The concerned official is present in the Court. Considering the above circumstances, let the matter be examined and the order on refund be passed in accordance with law within a period of two months."

5. Learned counsel appearing on behalf of respondent, on advance notice, submits that by way of various communications which are annexed with the present petition, the petitioner have been asked to appear at their office at DEPARTMENT OF TRADE & TAXES/GST - WARD-63, 8th Floor, Room No. 804, VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002.

6. Learned counsel appearing on behalf of the petitioner submits that the Directors of the petitioner company shall appear before the said office alongwith necessary documents within a period of 2 weeks from today.

7. On the Directors of the petitioner appearing before the concerned office, the respondent shall comply with the order dated 03.04.2025.

8. The present petition is accordingly disposed of.

9. Pending application(s), if any, also stand disposed of.

10. In case of non-compliance, the petitioner will be at liberty to revive the present petition.

AMIT SHARMA, J

SEPTEMBER 02, 2025*/sn/yg*