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

+ **W.P.(C) 14072/2024**

DEEPIKA WADHWA

.....Petitioner

Through: Mr. Mohit Bhardwaj, Mr. Saman
Yadav & Mr Gayatri Bhardwaj, Advs.

versus

**COMMISSIONER OF DELHI VALUE ADDED
TAX AND ANR**

.....Respondent

Through: Mr. K.G. Gopalakrishnan, Ms. Nisha
Mohandas, Mr. Kunwar Raj Singh,
Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **03.04.2025**

1. This hearing has been done through hybrid mode.
2. In the present petition, a refund of sum of Rs.7,63,790/- is sought by the Petitioner in respect of the returns filed for two quarters i.e., first quarter of 2013 and first quarter of 2017 of the following sum of rupees:
 - i. Rs.3,35,567/-
 - ii. Rs.4,28,223/-
3. According to the Petitioner, the refund became due within 60 days in terms of Section 38 of the Delhi Value Added Tax Act, 2004. The case of the Petitioner is that the default assessment of tax and interest was framed on 6th December, 2023 and all the 'C forms' were submitted. Hence the petition prays for refund along with interest.
4. Ld. Counsel for the Respondents have handed over the refund orders bearing nos.536940 and 543533 which have been passed in the case of the



Petitioner. Let the same be taken on record.

5. According to the refund orders, the refund has been approved and the same is only to be only credited to the Petitioner. Let the same be credited within two weeks to the Petitioner. Insofar as interest is concerned, whatever amount of interest in terms of Section 42 is liable to be paid shall be computed within a period of one month and the interest shall be credited within one month, thereafter. If the interest is not paid by the Commissioner of Delhi Value Added Tax, Department of Trade and Taxes, reasons shall be communicated to the Petitioner.

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

7. All rights and remedies of the parties are left open.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 3, 2025

dj/ss