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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 15398/2024

M/S KESRI STEELS LIMITED .....Petitioner

Through: Mr. Arif Ahmed Khan, Mr. Afroz Ahmad Khan, Mr. Manoj Awasthi and Mr. Jitendra Kumar, Advs.

versus

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

Through: Mr. Udit Malik, ASC (Civil) for GNCTD with Mr. Vishal Chanda and Ms. Rima Rao, Advocates
Mr. Abhinav Sharma and Ms. Aakriti Jain, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 21.03.2025

1. This hearing has been done through hybrid mode.

2. The Petitioner has filed the present writ petition under Article 226 of the Constitution of India seeking interest under Section 42 of the DVAT Act on the refund amount of Rs.13,02,811/-. The Petitioner relies upon the judgment passed by this Court in ***Consortium of Sudhir Power Projects Ltd. and Sudhir Gensets Ltd. v. Commissioner of Delhi Goods and Services Tax, [W.P.(C) 15684/2022, decided on 31st January, 2023]*** to submit that interest ought to be paid to the Petitioner.

3. To this ld. Counsel for the Respondent/Department submits that the interest is under process and shall be paid.

4. The Court has perused the refund order dated 22nd May, 2024 in which

refund has been approved and the refund has also been paid. Accordingly, let the interest in terms of Section 42 of the DVAT Act be paid to the Petitioner within a period of two months.

5. The petition is disposed of in the above terms.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MARCH 21, 2025/*dk/Ar.*