



\$~105

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CONT.CAS(C) 1787/2024**
OTIS ELEVATOR COMPANY INDIA LTDPetitioner

Through: Mr. Udit Jain with Mr. Saurabh D. and
Ms. Adhya M., Advocates.

versus

**MS. CHANCHAL YADAV, COMMISSIONER OF VALUE ADDED
TAX DELHI & ORS.**Respondent

Through: Mr. Rajeev Agarwal, ASC with MR.
Mayank K., Advocates.

CORAM:
HON'BLE MR. JUSTICE MANOJ JAIN

ORDER

% **20.11.2024**

1. Petitioner seeks initiation of contempt against the respondent for willful disobedience of order dated 07.08.2023 passed by the learned Division Bench of this Court in W.P (C) No. 2859/2022 whereby the respondents have been directed to refund a sum of Rs. 50,76,485/- along with interest in terms of Section 30 (4), Delhi Sales Tax, 1975, w.e.f 04.12.2017 till the date of actual payment.
2. According to petitioner, despite the above said direction and despite multiple communication and personal visits, the aforesaid direction has not been complied with.
3. Learned counsel for respondents appear on advance notice and informs that *Special Leave Petition* has already been filed challenging the above said order.
4. According to learned counsel for the petitioner, they have already filed

CONT.CAS(C) 1787/2024

1



caveat and so far no such *Special Leave Petition* has been listed before the Hon'ble Court. According to him, the SLP was diariied way back on 22.02.2024 and it is quite obvious that the intention of the respondents is merely to defy the order on one pretext or the other.

5. Learned counsel for respondents, on instructions, submits that irrespective of the pendency of the *Special Leave Petition*, the amount in question shall be released within four weeks from today.

6. In view of the above said statement made by the learned counsel for respondents, Sh. Jain submits that the present petition may be disposed of with permission to revive the same, in case, the payment is not made within the above said period.

7. Petition is, accordingly, disposed of in the aforesaid terms. Liberty as prayed is granted.

MANOJ JAIN, J

NOVEMBER 20, 2024/sw