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

\+ **W.P.(C) 19747/2025 & CM APPL. 82464/2025**

AJAY ALLOYS PRIVATE LIMITED .....Petitioner

Through: Mr. Arif Ahmed Khan, Adv.

versus

COMMISSIONER OF TRADE AND TAXES & ORS. .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel GNCTD and Ms. Ishita Gupta, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 24.12.2025

1. This hearing has been done through hybrid mode.

CM APPL. 82464/2025 (for exemption)

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

W.P.(C) 19747/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, seeking issuance of an appropriate writ directing the Respondents to issue interest amount of Rs. 30, 85,588/- on the refund amount of Rs. 47,46,341/- for the period of fourth quarter of 2013-14.

4. The grievance of the Petitioner in this case is that the refund amount of Rs. 47,46,341/- has been paid to the Petitioner in respect of the fourth quarter of 2013-2014. However, the interest amount of Rs. 30,85,588/- has not been paid to the Petitioner.

5. Ld. Counsel for the Respondents submits that certain clarifications are required from the Petitioner.

6. Heard. It is seen that this is the second round of litigation by the Petitioner. In the earlier round in ***W.P.(C) 2368/2025*** titled ***'Ajay Alloys Private Limited v. Commissioner of Trade and Taxes & Ors.'*** *vide* order dated 3rd April, 2025, it was directed as under:

> *"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.*
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> ***3. The Petitioner, who is registered under the DVAT 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 31st March,2020 but the refund has still not been granted.***
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> *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.****"*

7. There can be no reason why the interest amount is not granted in favour of the Petitioner, especially, in view of the statutory requirement under Section 42(1) of the Delhi Value Added Tax Act, 2004.

8. Let the clarifications be provided by the Petitioner to the Department within two weeks from this order.

9. Thereafter, the refund order shall be passed by 15th February, 2026. If the same is not passed by the said date, the Petitioner shall be entitled to higher rate of interest and costs.

10. Additionally, the Petitioner is permitted to seek revival of this writ petition, if the refund order is not passed.

11. At this stage, ld. Counsel for the Respondent submits that hearing notice has been issued to the Petitioner, however, the Petitioner has failed to appear before the Department. The Petitioner shall appear before the Department on 12th January, 2026 at 11:30 a.m. The concerned officer mentioned below shall facilitate Petitioner's appearance before the Department:

- **Name: Vinod Kumar, GSTO, Ward-63**
- **Mobile No.: 9910022360**
- **Email ID: ward63zone6@gmail.com**

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

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 24, 2025

dj/sm