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

\+ W.P.(C) 4539/2026 & CM APPL. 22156/2026

M/S SHREE RAJLAXMI METALS PVT LTD .....Petitioner
Through: Appearance not given.

versus

THE COMMISSIONER OF DELHI VALUE ADDED TAX & ANR. .....Respondents
Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advocates.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% 07.04.2026

1. It is not in dispute that in exercise of the powers under Section 42 of the DVAT Act, 2004, the petitioner was paid a refund, however, it is his case that the statutory interest @6% has not been paid to him with effect from 26th September, 2017 i.e. the date on which such refund was due and receivable.

2. According to him, the actual payment was of the actual refund was received on 11th November, 2025 and for the interregnum, the petitioner is entitled for the statutory interest.

3. As far as the aforesaid issue is concerned, it was expected of the respondents to deal with the same when the issue of refund was decided by them and the same was paid to the petitioner on 11th November, 2025.

4. It is also not in dispute that the statute provides for grant of interest.

Whether such interest is admissible under the law is an issue which needs to be adjudicated by the respondents and there is a failure on the part of the respondents to do so.

5. That being so, we permit the petitioner to appear before the respondent authorities on 27th April, 2026 along with his written claim of refund, in the light of the prayer made in the present petition, along with supporting documents.

6. We direct the respondents to consider the claim of the petitioner for payment of interest on the amount refunded in accordance with the statutory mandate provided under Section 42 of the DVAT Act and communicate the order to the petitioner within a period of six weeks thereafter.

7. The present petition, along with pending applications, if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 7, 2026
Sk/sg