
(2020) 01 DEL CK 0332

In the Delhi High Court

Case No : Civil Writ Petition No. 738 Of 2020

Anand Exports

APPELLANT

Vs

Value Added Tax Officer & Anr

RESPONDENT

Date of Decision : 20-01-2020

Acts Referred:

Citation : (2020) 01 DEL CK 0332

Hon'ble Judges : Dhirubhai Naranbhai Patel, CJ; C. Hari Shankar, J

Bench : Division Bench

Advocate : Sunil Upadhyay, Dhananjaya Mishra

Final Decision : Disposed Of

Judgement

D.N. Patel, CJ

1. This writ petition has been preferred for getting the refund under the Delhi Value Added Tax Act, 2004 for 1st Quarter of Financial Year 2008-09 of Rs. 4,67,087/-; for 2nd Quarter of Financial Year 2008-09 of Rs. 3,21,450/- and for 4th Quarter of Financial Year 2008-09 of Rs. 91,951/- totalling to refund of Rs. 8,80,488/- for entire Financial Year 2008-09.

2. Having heard learned counsel for both the sides and looking to the facts and circumstances of the case, we hereby direct the concerned respondent authorities to decide the claim of refund of this petitioner for the aforesaid period in accordance with law, rules, regulations and Government policy applicable to the facts of the case and also keeping in mind the principle of unjust enrichment as propounded by Hon'ble the Supreme Court in Mafatlal Industries Ltd. v. UOI, 1997 (89) ELT 247 (SC) as early as possible and practicable.

3. With these observations, this writ petition is hereby disposed of.