(2020) 01 DEL CK 0246

In the Delhi High Court

Case No : Civil Writ Petition No. 651 Of 2020

ARG Distributors Pvt. Ltd — APPELLANT

Vs

Commissioner Trade And Taxes And Anr — RESPONDENT

Date of Decision : 17-01-2020

Acts Referred:
Delhi Value Added Tax Act, 2004 — Section 42

Citation : (2020) 01 DEL CK 0246

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

Bench : Division Bench

Advocate : Dinesh Mohan Sinha, Dhananjaya Mishra

Final Decision : Disposed Of

Judgement

D.N. Patel, CJ

W.P.(C) 651/2020

1. This writ petition has been preferred mainly for getting a refund of tax, claimed for a sum of ☐ 6,06,740/-under the Delhi Value Added Tax Act for the period running from 1st January, 2015 to 31st March, 2015 alongwith interest as permissible under Section 42 of the Delhi Value Added Tax Act.

2. Having heard learned counsel for the parties and looking to the facts and circumstances of the case, it appears that the main grievance of this petitioner that the claim of refund of tax has not been finally decided by the respondents. We, therefore, direct the concerned respondent authorities to decide the claim of this petitioner for refund as mentioned in this writ petition 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.

