

**(2020) 11 DEL CK 0070**

**In the Delhi High Court**

**Case No :** Civil Writ Petition No. 8160 Of 2020

Neelkanth Trading Copmany

APPELLANT

Vs

Commissioner Of VAT & Anr

RESPONDENT

**Date of Decision :** 05-11-2020

**Acts Referred:**

Delhi Value Added Tax Act, 2004 — Section 42

**Citation :** (2020) 11 DEL CK 0070

**Hon'ble Judges :** Dhirubhai Naranbhai Patel, CJ; Prateek Jalan, J

**Bench :** Division Bench

**Advocate :** M.A. Ansari, Khursheed Ahmad, Dhananjay Mishra

**Final Decision :** Disposed Of

## Judgement

D.N. Patel, CJ

Proceedings of the matter have been conducted through video conferencing.

1. This writ petition has been preferred with the following prayers:

"(a) direct the respondents to release the eligible refund of Rs.489538/- along with pendent lite interest on the amount of Rs.489538/ with effect from 21-08-2017 till date of payment of refund claimed.

(b) direct the respondents to pay the interest @ 6% or as the notified by the Government as per Section 42 of DVAT Act on Refund claimed amount.

(c) direct to pay exemplary damages to the petitioner as the respondents had acted in malafide and colorable exercise of power in withholding the refunds.

(d) Pass such other and further order (s) as this Hon'ble Court may deem fit and proper in the interest of justice."

2. Having heard the learned counsel for both the sides and looking to the facts and circumstances of the case, we direct the concerned respondent authorities to decide the claim of refund of this petitioner in accordance with law, rules,

regulations and government policies applicable to the facts of the case as expeditiously as possible and practicable, preferably within a period of three weeks from the date of receipt of the copy of this order.

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