(2020) 12 DEL CK 0095

In the Delhi High Court

Case No : Civil Writ Petition No. 9913 Of 2020

Uno International APPELLANT

Vs

Commissioner Of Vat & Anr RESPONDENT

Date of Decision : 07-12-2020

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

Citation : (2020) 12 DEL CK 0095

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

Bench : Division Bench

Advocate : M.A.Ansari, Khursheed Ahmad, Prateek Chadha

Final Decision : Disposed Of

Judgement

D.N.Patel, CJ

ProceedingsÂ inÂ theÂ matterÂ haveÂ beenÂ conductedÂ throughÂ video conferencing.

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

â??(a) direct the respondents to release the eligible refund of Rs.1531661/- along with pendent lie interest on the amount of Rs. Rs.

1531661/- with effect from 26-05-2017 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 with

holding 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; â??

2. Having heard the learned counsel for the petitioner and looking to the facts and circumstances of the case, it appears that the petitioner is praying

for refund of the DVAT amount of Rs.1531661/- for 4th quarter of the assessment year 2013 i.e for the period 01.01.2014 to 31.03.2014.

3. Looking to the facts and circumstances of the case, and to the decision rendered by the Supreme Court in Mafatlal Industries Ltd. vs. Union of

India, (1997) 5 SCC 536, we direct the respondents authorities to decide the claim of refund of the petitioner in accordance with law, rules and

regulations and in accordance with the provisions of the Delhi Value Added Tax Act, 2004 as expeditiously as possible and practicable.

4. With these observations, this writ petition is disposed of.

