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

\+ W.P.(C) 16313/2023

JAHAAN INTERNATIONAL ..... Petitioner

Through: Mr. Ravi Kant Chandhok, Mr. Vasdev Lalwani & Mr. Tushar Sahni, Advocates.

versus

THE COMMISSIONER VALUE ADDED TAX ..... Respondent

Through: Mr. Rajeev Aggarwal, ASC with Mr. Prateek Badhwar, Ms. Shaguftha H. Badhwar & Ms. Samridhi Vats, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

<u>O R D E R</u>

% 02.04.2024

1. Learned counsel for the Respondents submits that for the refund application dated 11.03.2024 for the third quarter of 2009 refund order has been issued on 22.03.2024. He prays for time to take instructions with regard to the other applications filed by the petitioner seeking refund.

2. Learned counsel for petitioner submits that even in order dated 24.03.2024, no interest as mandated by statute has been provided under Section 42 of the DVAT Act, 2004 has been granted. He further submits that even the date of refund application has been incorrectly stated as 11.03.2024, whereby, the refund was claimed on 25.01.2010.

3. At the request of learned counsel for the petitioner, re-notify on 21.05.2024. In the meantime, respondent shall consider the entitlement of the petitioner for grant of interest in terms of Section 42 of the DVAT Act as also verify the date of the claim of refund by the petitioner. In case interest is liable to be paid under the said Section, the same shall also be sanctioned in favour of the petitioner and the date corrected. However, in case the department is of the view that interest is not liable to be paid, a speaking order qua the same be passed and communicated to the petitioner within a period of four weeks from today.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 2, 2024
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