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

\+ **W.P.(C) 13058/2024**

M/S SHILPY INTERNATIONAL .....Petitioner

Through: Mr. Arihant Jain with Mr. Vijay Gupta Adv.

versus

COMMISSIONER OF VAT & ANR. .....Respondents

Through: Mr. Rajeev Aggarwal, ASC and Mr. Shubham Goel, Adv.

33 AND

\+ **W.P.(C) 13093/2024**

SHILPY INTERNATIONAL .....Petitioner

Through: Mr. Arihant Jain with Mr. Vijay Gupta Adv.

versus

COMMISSIONER OF VAT & ANR. .....Respondents

Through: Mr. Rajeev Aggarwal, ASC and Mr. Shubham Goel, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE AMIT SHARMA

ORDER

% **10.12.2024**

1. This hearing has been done through hybrid mode.

2. The reasoned order with respect to Section 42 of the Delhi Value Added Tax Act, 2004, in terms of the previous directions dated 18th September 2024 has not been passed.

3. The refund claimed by the Petitioner dates back to 2017 and is a

substantial sum of approximately Rs. 22 lakhs as per the Petitioner.

4. The Department cannot continue to delay in this manner. Accordingly, if the affidavit/ reasoned order is not passed and filed on record within 4 weeks, the same shall be placed on record, subject to payment of Rs. 10,000/- as costs to the Petitioner.

5. List on 3rd, February, 2025.

PRATHIBA M. SINGH, J.

AMIT SHARMA, J.

DECEMBER 10, 2024/*kr/bh*