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

\+ W.P.(C) 67/2026

NCC LTD .....Petitioner

Through: Mr. Rajiv Agnihotri, Adv.

versus

COMMISSIONER OF TRADE AND TAXES .....Respondent

Through: Ms. Vaishali Gupta, Panel Counsel, GNCTD with Ms. Ishita Gupta, Adv.

\+ W.P.(C) 83/2026

NCC LTD .....Petitioner

Through: Mr. Rajiv Agnihotri, Adv.

versus

COMMISSIONER OF TRADE AND TAXES .....Respondent

Through: Ms. Vaishali Gupta, Panel Counsel, GNCTD with Ms. Ishita Gupta, Adv.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% **06.01.2026**

CM APPL. 319/2026 (*Exemption*) in W.P.(C) 67/2026

CM APPL. 433/2026 (*Exemption*) in W.P.(C) 83/2026

1. Exemptions allowed, subject to all just exceptions.

2. The applications stand disposed of.

W.P.(C) 67/2026 & W.P.(C) 83/2026

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3. Since the request of the petitioner for refund of the VAT was not processed, the petitioner was prompted to approach this Court by way of W.P.(C) 14872/2022 along with connected matters, which were decided on 15th February, 2023. This Court in para 4 of the said order made the following observations:

> *"4. In the given circumstances, we consider it apposite to direct that the concerned authority should consider the petitioner's claim for the refund afresh and pass a speaking order after affording the petitioner an opportunity to be heard."*

4. It is pursuant to these directions, the Commissioner has passed an order dated 11th September, 2023 directing refund for the tax periods fourth quarter of 2013-14, 2014-15, 2015-16 and 2017-18.

5. It is the case of the petitioner that pursuant to the statutory mandate under Section 42 of Delhi Value Added Tax, 2004, the petitioner is entitled to interest along with the refund. According to counsel for the petitioner, the respondents have deliberately not included the interest quantum though a mandate is provided under the statute as referred above.

6. Issue notice to the respondents indicating that the matter shall be taken up for final disposal at admission stage. Ms. Anushree Narain, learned counsel, waives notice for the respondents.

7. We further direct the respondents that having conceded the petitioner's entitlement to refund of tax as reflected in the order dated 11th September 2023, they shall calculate the interest payable under Section 42, to which the petitioner is entitled in accordance with law.

8. Let the response be placed on record within a period of four weeks with an understanding that no further adjournment for the same shall be

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granted.

9. List on 27.04.2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 6, 2026/*AS/dd*

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