$~60 and 61

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

\# **CNR No. DLHC011079262025**

\+ 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 (Civil-GNCTD).

(61)

\# **CNR No. DLHC011079412025**

\+ 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 (Civil-GNCTD).

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

O R D E R

% **13.08.2026**

1. The present Writ Petitions shall stand disposed of by this common order.

2. Learned counsel representing the parties prays for disposal of the present Writ Petitions in terms of the order dated 17.07.2026 passed by this Court in W.P.(C) 9580/2026, captioned ***NCC Ltd v. Commissioner of Trade and Taxes***, which reads as under:

> *"1. The Petitioner claims to be working in the construction sector. It prays for issuance of the Writ in the nature of Mandamus directing the*

Respondent to refund the amount along with interest, which accrued till 10.03.2026.

2. Learned counsel representing the Respondent submits that the same amount has already been refunded, whereas the remaining has already been adjusted against the Petitioner.

3. Be that as it may.

4. The Assistant Value Added Tax Officer (AVATO) is directed to pass a speaking order while taking the present Writ Petition as the Petitioner's representation, within a period of one (01) month. If any amount is found payable to the Petitioner along with interest, the same shall be released expeditiously.

5. With these observations, the present Writ Petition is disposed of."

3. In view of the aforesaid position, the present Writ Petitions are disposed of in the same terms.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 13, 2026
jai/pal