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

+ **W.P.(C) 9083/2017**

**COMBINED TRADING AGENCY** ..... Petitioner  
Through Mr. Rajesh Jain, Mr. Virag Tiwari & Mr. K.J. Bhat, Advocates.

versus

**COMMISIONER OF TRADE & TAXES** ..... Respondent  
Through Mr. Shadan Farasat & Mr. Ahmed Said, Advocates alongwith Mr. Amit Sharma, LNJ, VAT Department.

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**  
**HON'BLE MS. JUSTICE PRATHIBA M. SINGH**

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**O R D E R**  
**30.11.2017**

Counsel for the respondent has obtained instructions and states that notice under Section 59 of the Delhi Value Added Tax Act, 2004 dated 19<sup>th</sup> September, 2017 was issued. He also states that an e-mail dated 12<sup>th</sup> October, 2017 was sent to the petitioner.

Counsel for the petitioner states that the notice under Section 59 of the Act dated 19<sup>th</sup> September, 2017 was not available on the portal. However, he states that to bring the controversy to an end and to ensure an early refund, a date may be fixed when the petitioner or his authorised representative would appear before the concerned officer alongwith the relevant papers. Thereafter, refund should be issued expeditiously.

In view of the aforesaid statement made by the counsel for the parties,

it is directed that the authorised representative would visit office of the VATO on 7<sup>th</sup> December, 2017 at 11.30 A.M. along with the relevant documents. The documents would be examined on the same date and in case there is any deficiency, the same will be pointed out to the authorised representative, who will comply with the deficiency or give explanation within seven days thereafter. The VATO will pass the refund order within ten days from 7<sup>th</sup> December, 2017 or the date fixed for compliance. While passing the said order, the VATO will also examine the question of payment of interest and decide the said issue.

With the aforesaid directions, the writ petition is disposed of. No costs.

**SANJIV KHANNA, J.**

**PRATHIBA M. SINGH, J.**

**NOVEMBER 30, 2017**  
**VKR**