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

+ **W.P.(C) 10085/2026, CM APPL. 46887/2026**

M/S VOLTAS LIMITED

.....Petitioner

Through: Mr.Arif Ahmed Khan, Ms.Shaziya Fahim, Mr.Afroz Ahmad Khan and Ms.Gauri Grover, Advs.

versus

COMMISSIONER OF TRADE AND TAXES & ANR.

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER
24.07.2026

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1. The Petitioner has filed the present writ petition praying for issuance of a direction to the Respondents to refund an amount of Rs. 1,79,07,807/- pertaining to the first quarter of the financial year 2017-18.
2. Learned counsel appearing for the Respondents submits that the Petitioner has approached this Court directly without first filing any representation before the Department. It is submitted that, in the event the Petitioner submits an appropriate representation before the concerned VAT Officer, the same shall be processed and appropriate orders, in accordance with law, shall be passed within a period of two weeks from the date of receipt of such representation.
3. This Court has considered the submissions advanced.



4. In view of the statement made by learned counsel appearing for the Respondents, no further orders are required to be passed in the present petition.

5. Accordingly, the present writ petition, along with all pending applications, if any, stands disposed of, with liberty to the Petitioner to submit an appropriate representation before the concerned VAT Officer. In the event such representation is submitted, the same shall be considered and decided in accordance with law within a period of two weeks from the date of its receipt.

ANIL KSHETARPAL, J

SHAIL JAIN, J

JULY 24, 2026

Pallavi/rm