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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of decision: 04.01.2024

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W.P.(C) 16635/2023 & CM APPL. 66969/2023

SIGHT SOUND ELECTRONICS (I) PVT LTD

..... Petitioner

versus

COMMISSIONER, TRADE & TAXES & ORS.

..... Respondents

Advocates who appeared in this case:

For the Petitioner:

Mr. Nitin Gulati & Ms. Reena Gandhi, Advocates.

For the Respondents:

Mr. Rajeev Aggarwal with Ms. Samridhi Vats,
Advocate.**CORAM:-****HON'BLE MR. JUSTICE SANJEEV SACHDEVA****HON'BLE MR. JUSTICE RAVINDER DUDEJA****JUDGMENT****SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner seeks a direction to the respondents to refund the amount of Rs 15,86,956/- alongwith the interest thereon to the Petitioner.

2. Petitioner filed a return for the fourth quarter of 2016-2017 claiming a refund of Rs 15,86,956/-. A refund order dated 02.03.2022 was issued in favour of the petitioner for the said amount. However, till date the amount has not been refunded to the account of Petitioner.



3. It is noted that refund order was issued in the name of *Sight Sound Electronics* whereas the complete name of Petitioner is *Sight Sound Electronics (I) Pvt Ltd.*

4. Learned counsel for respondents under instructions submits that the amount is under process and shall be duly refunded to the Petitioner within a period of two weeks from today. The statement is taken on record.

5. In view of above, the petition is disposed of directing the respondents to refund the amount of Rs 15,86,956/- alongwith interest to Petitioner in accordance with law within a period of two weeks from today.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

January 04, 2024/sk