(2021) 10 DEL CK 0213

In the Delhi High Court

Case No : Civil Writ Petition No. 12233 Of 2021

M/S Ankush Auto Deals APPELLANT

Vs

Commissioner Of DGST & Anr RESPONDENT

Date of Decision : 28-10-2021

Acts Referred:

Central Goods And Services Tax Act, 2017 — Section 56
Delhi Goods And Services Tax Act, 2017 — Section 56

Citation : (2021) 10 DEL CK 0213

Hon'ble Judges : Manmohan, J;Navin Chawla, J

Bench : Division Bench

Advocate : Rohit Gautam, Naushad Ahmed Khan, Zahidand, Manisha Chauhan

Final Decision : Disposed Of

Judgement

Manmohan, J

C.M.No.38294/2021

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

W.P.(C) No.12233/2021

1. The petition has been heard by way of video conferencing.

2. By way of the present petition, the Petitioner seeks directions to the respondents to issue refund of Rs.25,29,944/- (SGST Rs. 12,64,972/-+CGST Rs. 12,64,972/-) as well as to grant interest on the refund amount from the date immediately after the expiry of sixty days from the date of receipt of application in FORM RFD-01 till the date of refund and grant exemplary damages to petitioner as the respondents has acted in malafide exercise of power in withholding the refund.

3. Learned Counsel for the Petitioner submits that in terms of Section 54(7), it is

incumbent upon the proper officer to issue the refund order within sixty days from the date of receipt of application of refund complete in all respects. He further submits that as per Section 56 of DGST/CGST Act any delay in processing/ releasing the refund without any reasons would attract interest. He states that despite written requests/reminders dated 22nd September, 2021 & 05th October, 2021 no response has been received till date.

4. In support of his contention, the learned counsel for the petitioner relies upon the order of this Court in WP(C) 4205/2020, Jian International Vs. Commissioner of Delhi Good and Services Tax, decided on 22nd July, 2020.

5. Issue notice. Mr.Naushad Ahmed Khan, learned ASC accepts notice on behalf of the respondents. He, on instructions, undertakes to this Court that the petitioner's representations dated 22nd September, 2021 and 05th October, 2021 shall be disposed of in accordance with law within three weeks from today.

6. The undertaking given by learned counsel for the respondents is accepted by this Court and the respondents are held bound by the same.

7. In view thereof, the present writ petition is disposed of. List the matter for compliance on 10th January, 2022.

8. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.