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

\+ W.P.(C) 627/2020

M/S PITAMBRA BOOKS PVT. LTD ..... Petitioner
Through: Mr. Puneet Agarwal with Mr. Deepak Anand and Mr. Yuvraj Singh, Advocates.

versus

UNION OF INDIA & ORS. ..... Respondents
Through: Mr. Satyendra Kumar, Advocate for respondent No. 1/UOI.
Ms. Sonu Bhatnagar, Sr. Standing Counsel with Ms. Anushree Narain and Ms. Venus Mehrotra, Advocates for respondent Nos. 2 to 5.

% Date of Decision: 23rd July, 2020

**CORAM:**
**HON'BLE MR. JUSTICE MANMOHAN**
**HON'BLE MR. JUSTICE SANJEEV NARULA**

**<u>J U D G M E N T</u>**

**<u>MANMOHAN, J</u>: (Oral)**

**<u>CM APPL. 15429/2020</u>**

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

2. On the last date of hearing this Court had passed the following order:-

*"**<u>CM APPL. 15429/2020</u>***

*The application has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.*

*Present application has been filed for early hearing as well as for a direction to the respondent to accept the petitioner's manual* *application dated 14th February, 2020 and to disburse the refund claimed for the period November, 2017 to March, 2019.*

*Learned counsel for petitioner states that despite this Court staying paragraph 8 of Circular No.125/44/2019-GST dated 18th November, 2019 vide order dated 21st January, 2020, the GSTN Portal is still not entertaining a refund application spread over two financial years.*

*Learned counsel for petitioner states that though the petitioner also filed a manual application for refund dated 14th February, 2020 and furnished the clarifications as sought by the respondent vide letter dated 4th June, 2020, yet the said application has not been processed till date.*

*Learned counsel for the respondent states that the said letter dated 4th June, 2020 was received on 8th June, 2020.*

*Keeping in view the strict timelines stipulated in Rules 90 and 91 of the Central Goods and Services Tax Rules, 2017 this Court directs the respondent to process the petitioner's aforesaid manual application within three working days.*

*List on 23rd July, 2020.*

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

3. Today, learned counsel for the respondent states that in view of the deficiencies pointed out in the manual application, the petitioner agreed to reduce its refund claim. Learned counsel for respondent further states that the petitioner's refund for the balance amount Rs. 17,48,80,852/- has been sanctioned on 22nd July, 2020 and the sanction order has been issued electronically.

4. The letter dated 22nd July, 2020 written by Deputy Commissioner, CGST & Central Excise, Division Jhansi to the respondent's counsel is reproduced hereinbelow:-

*"C.No.V(18)214-/Refund/Pitambra/Jhs/2020    Dated:22.07.2020*

*To*

*Ms Sonu Bhatnagar,*
*Sr. Standing Counsel,*
*Delhi High Court,*
*B 3/72 Azad Apartments,*
*Sri Aurobindo Marg, Hauz Khas,*
*New Delhi-110016*

*Madam,*

*Sub: - Manual refund filed by M/s Pitambra Books Private Ltd GSTIN-09AACCP4906DIZM for Rs 18,57,15,268/- for the period Nov-17 to Mar-19 (on account of ITC accumulated during export) in compliance to Hon'ble Delhi High Court Order dated 21.01.2020 with reference to W.P.(C) 627/2020 dated 21.01.2020 – C/reg*

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*Kindly refer to telephonic discussion held on 22.07.2020 on the subject matter. In this regard it is submitted that show cause notice was issued electronically on 21.07.2020 to the party for disallowance of refund claim for Rs 6,86,166/- being credit take on "Capital Goods/common service/ineligible services" with reference to online application for refund claim amounting to Rs 17,55,67,017/- (revised and in lieu of the amount Rs 18,57,15,268/- filed manually) filed by the party on 19.7.2020. Party responded electronically on 22.7.2020 that "we request you to please reduce this amount from refund claimed and issue refund for balance amount" in compliance to electronic show cause notice dated 21.07.2020.*

*Accordingly refund claim for remaining amount i.e. Rs.17,48,80,852/- has been sanctioned today i.e. 22.07.2020 and sanction order has been issued electronically.*

*Now, it appears that compliance of Hon'ble High Court order dated 17.07.2020 has been done now.*

*Further, in present circumstances, the earlier filed manual application dated 08.06.2020 amounting to Rs 18,57,15,268/- has* *become redundant and is being returned to the party as no action required to be taken on this manual refund application.*

*Sd/-*
*Deputy Commissioner*
*CGST & Central Excise*
*Division Jhansi"*

5. Further, learned counsel for the respondent states that GSTN has already started working on the development and deployment of the functionality to file refund application by clubbing of financial years in accordance with CBIC's Circular No. 135/05.2020 dated 31st March, 2020 and the same is likely to be deployed on the GST Portal by September 2020.

6. The statements made by the learned counsel for the respondents are accepted by this Court and the respondents are held bound by the same.

7. However, learned counsel for the petitioner states that the petitioner is aggrieved by the sanctioning order dated 22nd July, 2020.

8. Since, the order dated 22nd July, 2020 is an appealable order, the present writ petition and all pending applications are disposed of with liberty to the petitioner to file appropriate proceedings in accordance with law. All the rights and contentions of the parties are left open. The next date of hearing i.e. 11th August, 2020 stands cancelled.

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

**MANMOHAN, J**

**SANJEEV NARULA, J**

**JULY 23, 2020**
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