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

+ **W.P.(C) 7990/2021**

DEV INTERNATIONAL

..... Petitioner

Through **Mr.Vineet Bhatia, Advocate.**

versus

UNION OF INDIA & ORS.

..... Respondents

Through

**Mr.Satya Ranjan Swain with
Mr.Kautilya Birat, Advocates for
UOI.**

**Mr.Devesh Singh, ASC (Civil),
GNCTD with Ms. Sukrit Ghai and
Mr.Manas Bhatnagar, Advocates.**

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Date of Decision: 23rd August, 2021

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J: (Oral)

1. The petition has been heard by way of video conferencing.
2. The matter has been taken up for hearing today as 20th August, 2021 was declared a holiday.

3. Present writ petition has been filed seeking a direction to the Respondents to pay the refund of Rs. 22,37,632/- to the Petitioner being excess cash balance in the electronic cash ledger along with the applicable interest as notified vide Notification No. 13/2017-Central Tax dated 28th June 2017. Petitioner also seeks a direction to the Respondents to act in accordance with proviso to Section 54(1) of the CGST Act and Rule 89(1) of the CGST Rules and make available the facility to claim refund in accordance with the said statutory provisions and ensure that Common Goods and Services Tax Electronic Portal (common portal) constituted under Section 146 of the CGST Act functions in accordance with the statutory provisions.

4. On the last date of hearing, learned counsel for Respondent nos.2 & 3 had prayed for some time to obtain instructions. Today, Mr. Devesh Singh, learned counsel for Respondent nos.2 & 3 states that the Petitioner's refund application is being processed and shall be disposed of by way of a reasoned order in accordance with law within four weeks.

5. The statement made by learned counsel for Respondent nos.2 & 3 is accepted by this Court and the said Respondents are held bound by the same. In view of the aforesaid statement, the present writ petition is disposed of. Needless to state that if the Petitioner is aggrieved by the decision of Respondent nos.2 & 3, it shall be at liberty to challenge the same in accordance with law. The rights and contentions of all the parties are left open.

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

MANMOHAN, J

NAVIN CHAWLA, J

AUGUST 23, 2021
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