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

\+ W.P.(C) 2244/2022

PRERNA ENTERPRISES ..... Petitioner

Through Mr.Ruchesh Sinha, Advocate.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAX & ANR. ..... Respondents

Through Mr. Satyakam Advocate, Additional Standing Counsel, Govt of NCT of Delhi for R-1 & 2.

% Date of Decision: 07th February, 2022

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA

JUDGMENT

MANMOHAN, J: (Oral)

C.M.No.6445/2022

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

W.P.(C) No.2244/2022

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

2. Present writ petition has been filed seeking refund of Rs.88,13,408/- for the months of April to September, 2020 arising under the provisions of the Central Goods & Services Tax Act, 2017 [CGST Act] along with

applicable interest under Section 56 of the CGST Act.

3. Learned counsel for the Petitioner states that the Petitioner is a proprietorship firm engaged in the export of dental case solution items and is duly registered under the CGST Act. He states that the refund of the Petitioner for the relevant months of 2020 is not being processed by the Respondents despite submission of the refund application in the prescribed form by the Petitioner. He submits that in terms of Section 54(6) and 54(7) of the CGST Act read with rule 91(2) of the CGST Rules, the proper officer is required to refund at least 90 per cent of the refund claimed on account of zero-rated supply of goods or services or both made by registered person within a period of seven days from the date of acknowledgment issued under sub-rule (1) or (2) of Rule 90, and as per section 54(7), the same shall be refunded in its entirety within sixty days from the date of receipt of the said application. He states that the time limits have already expired in the present case. In support of his submission, 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.

4. Issue notice. Mr.Satyakam, learned ASC accepts notice on behalf of the Respondents. He, on instructions, undertakes to this Court that the Petitioner's refund application shall be decided in accordance with law within three weeks. Learned counsel for the Petitioner is satisfied with the said undertaking.

5. Accordingly, the undertaking given by learned counsel for the Respondents is accepted by this Court and the Respondents are held bound by the same.

6. In accordance with the aforesaid undertaking, the present writ petition is disposed of.

7. List the matter for compliance on 09th March, 2022.

MANMOHAN, J

NAVIN CHAWLA, J

FEBRUARY 07, 2022
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