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

% *Date of Decision: 19.09.2022*

\+ **W.P.(C) 8154/2022**

COMPAREX INDIA PRIVATE LIMITED ..... Petitioner

Through: Mr Rajeev Sharma and Ms Anju, Advs.

versus

UNION OF INDIA & ORS. ..... Respondents

Through: Mr Dev P. Bhardwaj with Ms Anubha Bhardwaj and Mr Sarthak Anand, Advs. for R-1/UOI

Mr Anurag Ojha, Adv. for R-2 & 3.

Mr Anuj Aggarwal, ASC with Ms Aishwarya Sharma, Mr Sanyam Suri and Ms Ayushi Bansal, Advs. for R-4.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MS. JUSTICE TARA VITASTA GANJU
[**Physical Court hearing/ Hybrid hearing (as per request)**]

RAJIV SHAKDHER, J. (Oral):

1. On the previous date i.e., 24.05.2022, we had recorded the following:

"2. The petitioner appears to have been denied refund on the ground that it was barred by limitation.
3. It is in this context that challenge has been laid to the order dated 12.03.2022, passed by respondent no.4 i.e., Special Commissioner, Zone-11 (KCS), Department of Trade and Taxes, SGST, Government of NCT of Delhi.
3.1. According to the petitioner, respondent no.4 was required to exclude the period, which fell within the period when COVID-19 was raging in the city.

> *3.2. In this context, counsel for the petitioner relies on the orders passed by the Supreme Court in Suo Motu W.P.(C) No.3/2020, titled* ***In re: Cognizance for extension of limitation.***
> *4. Issue notice.*
> *4.1. Mr Dev P. Bhardwaj accepts notice on behalf of respondent no.1/UOI.*
> *4.2. Likewise, Mr Anurag Ojha accepts notice on behalf of respondent nos.2 and 3, while Mr Anuj Aggarwal accepts notice on behalf of respondent no.4.*
> *5. Counter affidavit (s) will be filed, within four weeks from today.*
> *5.1. Rejoinder (s) thereto, if any, will be filed before the next date of hearing.*
> *6. List the matter on 19.09.2022."*

2. Mr Anuj Aggarwal, who appears on behalf of respondent no.4, has placed before us a copy of the notification dated 05.07.2022 issued by the Central Board of Indirect Taxes & Customs (CBIC), which, *inter alia*, excludes the period spanning between 01.03.2020 and 28.02.2022 for computation of limitation for filing refund applications under Section 54 or Section 55 of the Central Goods and Services Tax Act, 2017 [In short, the "Act".]

3. As would be evident from the extract of our order dated 24.05.2022, the petitioner's refund application was dismissed by the Special Commissioner, Zone-11 (KCS), Department of Trade and Taxes, SGST, Government of NCT of Delhi only on the ground of limitation.

4. In view of the aforementioned notification dated 05.07.2022, Mr Aggarwal cannot but accept that the impugned order has to be set aside.

4.1. It is ordered accordingly.

5. The matter is remitted to the aforementioned authority, who will re-examine the refund application and pass an order in that behalf.

6. The writ petition is disposed of in the aforesaid terms.

(RAJIV SHAKDHER)
JUDGE

(TARA VITASTA GANJU)
JUDGE

SEPTEMBER 19, 2022/pmc