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

\+ W.P.(C) 3787/2024 CM APPL. 15576/2024

ADEPT ARTVERTISING SOLUTIONS PVT LTD .....Petitioner

Through: Mr. Siddarth Malhotra, Advocate

versus

COMMISSIONER OF STATE GST,
DEPARTMENT OF TRADE AND TAXES, DELHI .....Respondent

Through: Mr. Rajiv Aggarwal, ASC.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **04.09.2024**

1. The petitioner has filed the present petition, *inter alia*, praying that directions be issued to the respondent to sanction the eligible refund amount of ₹ 1,79,56,085/- alongwith the applicable interest pursuant to an Order-in-Appeal dated 30.05.2022.

2. The petitioner claims that the respondent had issued a Show Cause Notice dated 23.09.2020 (hereafter *the SCN*) in form DRC-01 proposing a demand of demand of ₹1,75,93,953 (₹38,25,393/- towards interest, ₹68,84,280/- towards penalty & ₹68,84,280/- towards input tax credit). The SCN was issued under Section 74 of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*).

3. The demand as proposed in terms of the SCN was confirmed by an Order-in-Original dated 12.12.2020. The petitioner filed an appeal against the said order under Section 107 of the CGST Act. The petitioner succeeded in the said appeal and by an Order-in-Appeal dated 30.05.2022, the Order-in-Original was set aside. The operative part of the said Order-in-Appeal is

set out below:-

> "CONCLUSION
> 13. In view of the above discussion, appeal is disposed of with following terms: -
>
> i)Appeal filed by the Appellant is hereby allowed for the reasons stated hereinabove; And
>
> i) Consequently, impugned order passed under Section 74 of the CGST/DGST Act, 2017 for the period February-2018 to March-2018 raising demand of tax, interest & penalty of Rs.1,79,56,085/- (IGST) (in total) is set aside."

4. The petitioner claims that pursuant to the said order, he has been pursuing the respondent for a payment of refund, however, the said refund has not been processed.

5. The petitioner states that, thereafter, he filed an application dated 20.12.2023 seeking refund of the amount which was consequential to the Order-in-Appeal along with the applicable interest, however, the same has not been processed as yet.

6. Mr. Aggarwal, the learned counsel for the respondent states, on instructions, that the petitioner's application will be processed within a period of two weeks and the applicable amount would be refunded. He further states that the petitioner may be required to complete certain formalities and file an application for receiving the amount in cash, if the same is found due. And, the petitioner must comply with the same.

7. In view of the above, we also direct that in the event the petitioner is required to comply with any formalities, the respondent shall intimate the same to the petitioner. It is also clarified that in case there has already been a delay in complying with the said formalities, the same would not impede the

petitioner's application for refund.

8. The petition is disposed of in the above terms. The pending application is also disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 04, 2024

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