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

% Date of decision: 20.02.2024

+ **W.P.(C) 7365/2022**

KESRI STEELS LIMITED ..... Petitioner

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX & ORS ..... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Varun Nischal, Mr. Arif Ahmad Khan & Mr. Shubham Sharma, Advocates

For the Respondents: Mr. Anuj Aggarwal, ASC, CNCTD with Ms. Arshya Singh, Advocate

CORAM:-
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns order dated 27.11.2011, whereby, a default assessment of tax and interest was framed and zero amount was found due to the petitioner. Petitioner is also aggrieved by order dated

24.02.2022 passed by the Additional Commissioner, Zone-IV, pursuant to directions dated 22.11.2021 issued by this Court in WP (C) 10556/2021. Said order confirmed the order dated 27.12.2011 rejecting the refund application of the petitioner.

2. Learned counsel for petitioner had submitted on 25.01.2024 that one of the reasons for confirming the rejection of refund was that the assessment order dated 23.08.2012 was not available on the DVAT Portal. Learned counsel for petitioner had submitted that the original order was available with the petitioner and could be provided for inspection to the concerned competent authority along with the original F-Forms.

3. On 25.01.2024, petitioner was directed to appear before the competent authority with the original documents for verification.

4. We are informed by the learned counsel for respondents that petitioner had produced the relevant original documents, certified copy of the order as well as original F- Forms which have been duly verified.

5. In view of the fact that the basis of the impugned order was non-availability of certain record, which has now been verified by the department, we are of the view that the impugned order dated 24.02.2022 is liable to be set aside and the matter calls for a remit.

6. In view of the above, order dated 24.02.2022 is set aside. The matter is remitted to the competent authority to pass consequential orders in respect of the refund application of the petitioner.

7. Consequential orders be passed within a period of four weeks from today.

8. Petition stands disposed of.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 20, 2024/*RM*