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

\+ CONT.CAS(C) 579/2024 & CM APPL. 24975/2024

M/S MATRIX ENGINEERS ..... Petitioner

Through: Mr. Nimish Chib, Advocate. (M): 9810823566

versus

SH. PRAMOD KUMAR AND ORS. ..... Respondents

Through: Mr. Harpneet Singh, Senior Standing counsel with Ms. Suhani Mathur, Mr. Jatin Gaur, Mr. Archit Bhardwaj, Ms. Seema Bhardwaj, Ms. Shweta Dhingra, Mr. Hazel Bhardwaj and Ms. Bhawna Gandhi, Advocates.

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

ORDER
% **08.05.2024**

1. The present petition has been filed alleging willful disobedience of the order dated 29th May, 2023 passed by Division Bench of this Court in *W.P. (C) No. 3263/2021*, wherein directions had been given to the respondents for refund of the Integrated Goods and Service Tax ("IGST") to the petitioner, upon furnishing of the requisite documents by the petitioner. The respondents had been directed to consider the petitioner's application and take the necessary steps for refund of the said amount.

2. When the matter was listed for hearing on 08th April, 2024, learned counsel appearing for the respondents had taken time to seek instructions.

3. Today, learned counsel appearing for the respondents submits that though the amount of IGST is required to be refunded to the petitioner in terms of the order passed by the Division Bench, however, in view of the glitch in the system, it is not possible to transfer the amount to the petitioner online, which is the normal mode of payment.

4. He further submits that in view of the fact that the functionality in the web portal of the Department has not been developed, the alert which has been put on the Import and Export Code of the petitioner by the Directorate General of Analytics and Risk Management, cannot be removed. Thus, he submits that without removal of the said alert, it is not possible to transfer the amount online.

5. He, however, on instructions from the officials, who are present in Court, submits that the Department has no objection, if the said amount can be transferred to the petitioner physically and the Department is allowed to take steps to remove the alert as put by Directorate General of Analytics and Risk Management, physically.

6. Learned counsel appearing for the petitioner has no objection to the said submissions.

7. Accordingly, it is directed that the respondents shall take steps to physically remove the alert as having been put by the Directorate General of Analytics and Risk Management. Further, steps shall also be taken by the respondents for physical refund of the IGST amount to the petitioner.

8. At this stage, learned counsel appearing for the respondents submits that the aforesaid procedure may take a period of approximately three weeks.

9. Accordingly, it is directed that the respondents shall refund the

aforesaid amount to the petitioner within a period of three weeks from today.

10. In view of the above, no further orders are required to be passed in the present petition, and accordingly the notices to the respondents, are hereby discharged.

11. With the aforesaid directions, the present petition is disposed of along with the pending applications.

12. The next date of hearing of 27th August, 2024 stands cancelled.

MINI PUSHKARNA, J

MAY 8, 2024

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