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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 08.05.2024

+ **W.P.(C) 6585/2024**

AJ FLIGHT RESERVATIONS PVT. LTD.

..... Petitioner

Versus

COMMISSIONER OF CGST, DELHI WEST AND ANR.

..... Respondents

Advocates who appeared in this case:

For the Petitioner:

Mr. Vineet Bhatia, Advocate.

For the Respondents:

Mr. Rajeev Aggarwal, Additional Standing Counsel with
Ms. Samridhi Vats and Ms. Shagufta Badhwar,
Advocates.

Mr. Gibran Naushad, Senior Standing Counsel.

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CORAM:-**HON'BLE MR. JUSTICE SANJEEV SACHDEVA****HON'BLE MR. JUSTICE RAVINDER DUDEJA****JUDGMENT****SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner seeks a direction to the respondents to issue the refund in the sum of Rs.81,79,529/- besides interest due thereon terms of Section 54 of the Central Goods and Service Tax Act, 2017.



2. Issue notice. Notice is accepted by learned counsel for respondent. With the consent of parties, the petition is taken up for final disposal.

3. Insofar as the case of the petitioner is concerned, petitioner had filed refund claim on 31.01.2024 and as per the petitioner, till date no deficiency memo has been issued to the petitioner. Since the statutory period of 60 days has already elapsed, the proper officer is directed to expedite the processing of the application and dispose of the same within a period of two weeks in accordance with law.

4. Petition is disposed of in the above terms. It would be open to the petitioner to avail of such further remedies if aggrieved by any order passed by the proper office on the application of refund and claim of interest.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 08, 2024/NA