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

\+ W.P.(C) 11769/2024

FEDEX EXPRESS TRANSPORTATION AND SUPPLY CHAIN SERVICES INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Ashwini Chandrasekaran, Ms. Priyanka Rathi and Ms. Shubhangi Gupta, Advocates.

versus

THE ASSISTANT COMMISSIONER GST & ORS. .....Respondents

Through: Mr. Karn Bhardwaj, ASC for GNCTD alongwith Mr. Shubham Singh, Advocate.

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

**O R D E R**

% **28.08.2024**

**CM APPL. 48962/2024**

1. Allowed, subject to all just exceptions.

2. Application stands disposed of.

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3. The petitioner has filed the present petition, *inter alia*, praying that the directions be issued to the respondents to process the refund applications filed by the petitioner under Section 54 of the Central Goods and Services Tax Act, 2017 (hereafter *CGST Act*)/ Delhi Goods and Services Tax Act, 2017 (hereafter *DGST Act*) on 15.01.2024, 10.02.2024 & 15.02.2024. The petitioner also prays that the directions be issued for grant of provisional refund in terms of Section 54(6) of the CGST/DGST.

4. It is the petitioner's case that it had erroneously paid Goods and Services Tax on account of 'inbound' courier services during the period of July 2017 to October 2023.

5. The petitioner states that the Central Board of Indirect Taxes and Customs by way of a Circular No. 203/15/2023-GST dated 27.10.2023 has clarified that the place of service is not in India, therefore no GST is payable.

6. Accordingly, the petitioner filed three applications dated 15.01.2024, 10.02.2024 & 15.02.2024 seeking refund of the GST paid, however, the said applications have not been processed.

7. Learned counsel appearing for the respondents states on instructions that the petitioner's applications are lodged. They will be processed within a period of one month from date and appropriate orders would be passed.

8. The respondents are bound down to the said statement.

9. Needless to state that if the respondents propose to reject these applications filed by the petitioner, the respondents shall indicate the reasons for doing so and pass an order after affording the petitioner an opportunity to be heard.

10. No further orders are required to be passed in the present petition and the same is accordingly disposed of.

**VIBHU BAKHRU, J**

**SACHIN DATTA, J**

**AUGUST 28, 2024**
***at***