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

\+ W.P.(C) 14865/2024, CM APPL. 62414/2024 (Exemption Lengthy Synopsis & List Of Dates)

M/S MADHAV EXPORTS .....Petitioner

Through: Mr. Rajat Mittal, Mr. Suprateek Neogi and Mr. Priyanshu, Advs.

versus

COMMISSIONER OF CGST DELHI NORTH & ANR. .....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Ankit Kumar, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **23.10.2024**

CM APPL. 62413/2024 (Exemption)

Allowed, subject to all just exceptions.

The application stands disposed of.

CM APPL. 62414/2024 (Exemption Lengthy Synopsis & List Of Dates)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 14865/2024

1. The writ petition has been preferred seeking the following reliefs:

> "A. Issue a writ of mandamus and/or any other appropriate writ(s) or directions in the nature thereof to the Respondent to sanction the refund claim of the Petitioner vide refund application in RFD-01 dated 26.06.2023 bearing ARN: AA070623080953Z for Rs.

26,30,695/- on account of export of goods without payment of tax for the period October 2020 to March 2021 filed pursuant to Order-in-Appeal No. 153/ADC/Central Tax/ Appeals-1/Delhi/2023 dated 14.06.2023 bearing DIN: 20230651AT0000515215;

B. Issue a writ of mandamus and/or any other appropriate writ(s) or directions in the nature thereof directing the Respondent to transfer the sanctioned refund amount of IGST: Rs. 26,30,695/- along with interest in terms of Section 56 of the CGST Act, 2017 to the bank account of the Petitioner.

C. Issue any other order or direction that this Hon'ble Court may deem fit to pass under the facts and circumstances of the present case."

2. The principal grievance which is addressed is with respect to a claim for refund which has been pending consideration of the respondents right from 26 June 2023.

3. In view of the aforesaid, we dispose of the writ petition by providing that subject to due verification of all facts and contentions on merits being kept open, the application for refund dated 26 June 2023 shall be disposed of in accordance with law and with due expedition, preferably within a period of three weeks from today.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 23, 2024/DR