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

+ W.P.(C) 17224/2024

TABOOLA INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Ved Kumar Jain, Mr.
Nischay Kantoor and Mr.
Govind Gupta, Advs.

versus

PROPER OFFICER WARD 300 E COMMERCE
& ORS.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel and
Mr. Mayank Kamra, Advs. for
R-1 to R-4

50

+ W.P.(C) 17243/2024

TABOOLA INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Ved Kumar Jain, Mr.
Nischay Kantoor and Mr.
Govind Gupta, Advs.

versus

PROPER OFFICER WARD 300 E COMMERCE
& ORS.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel and
Mr. Mayank Kamra, Advs. for
R-1 to R-4

53

+ W.P.(C) 17256/2024

TABOOLA INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Ved Kumar Jain, Mr.
Nischay Kantoor and Mr.
Govind Gupta, Advs.

versus



PROPER OFFICER WARD 300 E COMMERCE
& ORS.

.....Respondents
Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel and
Mr. Mayank Kamra, Advs. for
R-1 to R-4

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER
13.12.2024

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CM APPL. 73211/2024 (Ex.) in W.P.(C) 17224/2024
CM APPL. 73363/2024 (Ex.) in W.P.(C) 17243/2024
CM APPL. 73434/2024 (Ex.) in W.P.(C) 17256/2024

Allowed, subject to all just exceptions.

Applications are disposed of.

W.P.(C) 17224/2024
W.P.(C) 17243/2024
W.P.(C) 17256/2024

1. The solitary grievance raised on the instant writ petitions is a failure on the part of the respondents to attend to the applications for refund which have been made by the writ petitioners. The petitioners also claimed statutory interest thereon in terms of Section 56 of the Central Goods and Services Tax, 2017 [**'CGST Act'**].
2. The details of the applications made by the petitioners are reproduced hereinbelow:

S. No.	Item No. as per Cause List	Writ Petition No.	Period	Amount	Date of Refund Application
1	49	17224/2024	January, 2022 to December, 2022	32,377,836	04.09.2023
2	50	17243/2024	December,	953,596	04.09.2023



			2021		
3	53	17256/2024	December, 2022 to March, 2023	25,143,263	04.09.2023

3. Mr. Aggarwal, learned counsel representing the respondents, states that subject to due verification of all facts and contentions on merits being kept open, the pending claims for refund shall be duly examined and disposed of in accordance with law within a period of two weeks from today. The statement so made is recorded and accepted.

4. The writ petitions shall stand disposed of on the above terms.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 13, 2024/RW