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

\+ **W.P.(C) 982/2025**

THOMSON REUTERS INDIA PRIVATE LIMITED .....Petitioner

Through: Mr Kamal Sawhney, Mr Deepak Thackur and Ms Aakansha Wadhwani, Advocates.

versus

THE COMMISSIONER, DEPARTMENT OF TRADE AND TAXES AND ORS .....Respondents

Through: Mr Sumit K Batra, Advocate.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

<u>O R D E R</u>

% **20.08.2025**

1. The present petition has been filed with the following prayer:-

> *"i. Issue a writ of Mandamus or a writ in the nature of Mandamus or any other appropriate writ, order or direction to direct the Respondents to grant refund along with interest of the eight refund claims [details as mentioned in Annexure P/1] in a time bound manner for the period (1) April 2020 to March 2021 [Annexure P/3]; (2) June 2021 to August 2021 [Annexure P/4]; (3)September 2021 to December 2021 [Annexure P/5]; (4) January 2022 to June 2022 [Annexure P/6]; (5) July 2022 to September 2022 [Annexure P/7]; (6) October 2022 to December 2022 [Annexure P/8]; (7) January 2023 to March 2023 [Annexure P/9] and (8) April 2023 to June 2023 [Annexure P/10];"*

2. Though, it is the submission of Mr Sawhney that the respondents are under obligation to convey any deficiency in the application for refund within the period of fifteen days and thereafter pass appropriate order within a period of sixty days from the date of application, which has not been done.

According to him, the amount of which refund has been sought should be paid forthwith along with interest.

3. The learned counsel for the respondents would submit as the application which has been filed by the petitioner has certain deficiencies, for which the communication has been sent including the communication sent today at 02.15PM, the petitioner must clear those objections to enable the respondents process its application(s).

4. Mr Sawhney, would submit that though all the documents which have been sought for, are furnished, another set of documents shall be furnished to the respondents within a period of one week from today.

5. If that be so, the respondents shall process the application(s) of the petitioner within a period of four weeks thereafter and proceed in accordance with law. It goes without saying that if the petitioner is aggrieved by the order to be passed by the respondents, liberty shall be with the petitioner to seek such remedy, as available in law.

6. It is made clear that we have not decided the issue raised by Mr Sawhney during the hearing that the threshold of sixty days as prescribed under Section 54(5) of the Central Goods and Services Tax Act, 2017 is mandatory and the respondents are required to act within the said period.

7. The petition is disposed of in the above terms.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 20, 2025/M