



\$~90

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

+ **W.P.(C) 2222/2025**

VIGOR GLOBAL VENTUREPetitioner

Through: Mr. Abhas Mishra, Adv.

versus

COMMISSIONER OF GST DELHI & ANR.Respondents

Through: Mr. K. G. Gopalakrishnan,
Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

% **20.02.2025**

CM APPL. 10430/2025 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 2222/2025

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

“a. Issue an appropriate Writ, Order or Direction, in the nature of Certiorari or any other Writ for the purpose of quashing the impugned order in appeal dated 15.10.2024 and the RFD 06 dated 30.04.2022 issued by Respondent No. 2 and / or;

b. Issue Writ, Order or Direction in the nature of mandamus directing the Respondent No. 2 to allow the application for refund of Rs. 9,00,971/- (Rupees Nine Lakhs and Nine Hundred Seventy-One Only) filed under CGST/DGST Act, 2017; and/or;

Pass such other or further order(s) in favour of the Petitioner, which this Hon'ble Court may deem fit and proper.”

2. The petitioner's appeal has come to be perfunctorily rejected



with the Objection Hearing Authority merely deeming it necessary to observe as under:-

“11. The matter has been examined in the background of the provision of the CGST/DGST Act, 2017.

12. Decision: In view of the above facts & circumstances present appeal is disposed of with following terms & directions: -

i) The Appeal preferred by the appellant is hereby dismissed;

ii) Consequently, the impugned order of rejection of refund dated 30.04.2022 is

upheld; And

iii) The Proper Officer (Ward-61) is directed to ensure the compliance of aforementioned directions.”

3. Ex facie the order impugned is wholly unreasoned and cannot possibly sustain.

4. We, accordingly and in light of the above, allow the instant writ petition and quash the Order-in-Appeal dated 15 October 2024. The appeal shall consequently stand revived on the board of the Objection Hearing Authority to be heard afresh and in accordance with law.

5. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 20, 2025/DR