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

\+ **W.P.(C) 2482/2025**

VVIVERS INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Dev Raj Sharma & Mr. RP Shukla, Advs.

versus

COMMISSIONER OF GOODS AND SERVICES TAX & ORS. .....Respondents

Through: Mr. KG Gopalakrishnan, Ms. Nisha Mohandas, Mr. Girish Kumar Kaul and Mr. Jayesh Khandelwal, Advs. (Mobile No. 9810813707)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 07.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner challenging the orders dated 9th August, 2024 passed by the Appellate Authority (Delhi GST) *(hereinafter, 'the impugned order').*

3. It is the case of the Petitioner that between December 2022 to May 2023, the Petitioner has exported goods to various countries in terms of Section 16(1) of the Integrated Goods and Service Tax Act, 2017.

4. According to the Petitioner, in respect of the said exports, the Petitioner became entitled to refund of tax on the ground that the supplies made by the Petitioner were "zero rated supplies with payment of tax".

5. Various notices were issued by the Sales Tax Officer for rejection of the applications for refund but the case of the Petitioner is that the said notices were never uploaded. The dates of these rejection notices were 13th March 2023, 17th March 2023, 18th April 2023 and 07th August 2023. Since the Petitioner did not acquire knowledge of the same, no reply was also filed and the refund applications were rejected.

6. The Petitioner, however, prayed that the refunds are to be issued through Indian Customs & Central Excise Electronic Commerce/ Electronic Data Interchange Gateway (hereinafter "*ICEGATE*") portal. However, finally, it was only on 20th January 2024 that all the applications for refund, the show cause notices (hereinafter "*SCN*") and refund rejection orders were uploaded on the portal. Thereafter, the Petitioner filed an appeal against the refund rejection orders which were dismissed by the impugned orders dated 09th August 2024.

7. Ld. Counsel for the Petitioner submits that being an exporter, the Petitioner's refund is being unnecessarily delayed without proper action on behalf of the Department for refund and the tax itself stands deposited at the time when the exports were undertaken.

8. He further submits that the Department has also not clarified as to whether any e-mail was sent, communicating to the Petitioner about issuance of the SCN or consequent passing of the rejection orders. Thus the appeals could not have been filed when the Petitioner did not even have knowledge of the same.

9. On behalf of the Respondent, it is submitted that the SCNs were uploaded on the *'additional notices tab'*.

10. Heard. It is a matter of common knowledge that the notices uploaded on the *'additional notices tab'* prior to 16th January 2024 were not visible on the GST portal, unless someone was familiar with the manner in which notices are uploaded on the *additional notices tab.* Uploading of notices or orders on *additional notices tab,* therefore, may have gone unnoticed by the parties, which appears to have happened in the present case.

11. Moreover, considering the fact that the rejection of the refund applications has been done without hearing the Petitioner, this Court is of the opinion that, in respect to the notices for rejection of refund, the Petitioner ought to be permitted to file a reply before the Adjudicating Authority. Hence, the Petitioner is permitted to file the Replies to the said notices by 30th September 2025.

12. The Adjudicating Authority shall hear the Petitioner on all the refund applications and shall take a fresh view into the matter after considering the submissions made by the Petitioner.

13. Considering that these are refunds relating to the year 2022-23, the Adjudicating Authority shall pass the refund orders on or before 30th November 2025, in accordance with law. If the refund applications are being allowed, the statutory interest, in respect thereof, shall also be directed.

14. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 7, 2025*/pd/ss*