$~94

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

\+ **W.P.(C) 4151/2025**

ISU ENTERPRISES THROUGH ITS PROPRIETOR SUMIT .....Petitioner

Through: Mr. M.A.Ansari & Mr. Tabbassum Firdouse, Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX DGST & ANR. .....Respondents

Through: Counsel (appearance not given)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

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

% **02.04.2025**

1. This hearing has been done through hybrid mode.

2. This is a petition filed by the Petitioner- ISU Enterprises, under Article 226 of the Constitution of India seeking refund of the Input Tax Credit claimed under DGST, CGST & IGST for the period September, 2017 and November, 2017.

3. The Petitioner i.e., ISU Enterprises is a proprietary concern of Mr. Sumit bearing GST registration No.07CBTPS5438N1ZL.

4. The Petitioner had filed an online refund application along with supporting documents on 31st January, 2018 for claiming refund for the period of two months, i.e. September, 2017 and November, 2017.

5. It is the case of the Petitioner that a request letter was again submitted for the above stated refund on 24th October, 2024. However, the refund has not been processed.

4. Considering that these are old applications for refund, let the same be processed in accordance with law by the GST Department within a period of one month.

5. The petition is disposed of, in the above stated terms.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 2, 2025
kk/ss