$~18

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

\+ **W.P.(C) 6380/2023 & CM APPL. 25086/2023, CM APPL. 25088/2023**

M/S SOFTWAREONE INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Priyojeet Chatterjee & Mr. Sandeep Chilana, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Akshay Amritanshu, SSC with Ms. Drishti Saraj, Ms. Drishti Rawal & Mr. Mayur Goyal, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 25.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed on behalf of the Petitioner- M/s SoftwareOne India Pvt. Ltd. under Articles 226 and 227 of the Constitution of India, *inter alia,* seeking a direction to the Respondents to give effect to the order dated 20th October, 2022, passed by the Customs Excise and Service Tax Appellate Tribunal *('CESTAT')* and release interest on delayed refund, in terms of the said order.

3. Vide order dated 20th October, 2022, CESTAT allowed the appeal filed by the Petitioner for grant of interest on refund, in the following terms:

> *"19. The aforesaid decisions emphasise that though the order granting refund may have been passed on a subsequent date but interest has to be paid after the expiry of three months from the date of filing of*

applications for refund.

20. The Commissioner (Appeals) committed an illegality in construing 29.01.2020 as the date of filing of the refund application whereas the dates of filing of the refund applications were 30.03.2017, 20.06.2017, 31.07.2017 and 28.08.2017. On 29.01.2020 the appellant had merely submitted an application for implementation of the order passed for refund of the amount claimed in the four applications.

21. ***The order passed by the Commissioner (Appeals) is, therefore, modified to the extent that interest shall be payable to the appellant after the expiry of three months from the actual date of filing the refund applications i.e. 30.03.2017, 20.06.2017, 31.07.2017 and 28.08.2017 till the date the refund was made i.e. 28.09.2021. The appeal is, accordingly, allowed to the extent indicated above.****"*

4. The main grievance in this case was that for various periods, interest was not paid and the Petitioner was made to repeatedly approach different forums, including CESTAT as also this Court.

5. The Court considered the matter on 15th May, 2023 and issued notice. Further, on the said date, the Court observed the following:

"xxx

4. Issue notice.

5. Mr. Satish Kumar, learned counsel for the respondents, accepts notice and seeks time to take instructions and if necessary, file a counter-affidavit.

6. Counter-affidavit, if any, be filed within a period of two weeks from today. Rejoinder, if any, be filed before the next date of hearing.

7. In the meanwhile, the order dated 06.03.2023 is stayed. It is clarified that in the event the petitioner is relegated to its statutory remedy, to file an appeal before the learned CESTAT, the period of limitation would not be counted from date.

8. List on 20.09.2023."

6. Today, it has been submitted by Counsels that the entire amount due and payable, including the interest to tune of Rs. 3,74,68,085/- has been paid and acknowledged by the Petitioner.

7. In this case it is noticed that the Petitioner has been forced to repeatedly approach the Court or the CESTAT for payment of statutory interest for over a period of over 5 years *i.e.,* from 2019, where the Commissioner (Appeals), vide order dated 12th March, 2019 granted the refund claim of the Petitioner. Accordingly, the petition is disposed of with the direction that the Petitioner shall be entitled to cost of Rs.50,000/- from the GST department. The same shall be paid within four weeks.

8. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 25, 2025
Rahul/Rks