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

+ **W.P.(C) 4412/2020**

DOMINION EXPO VENTURES PVT. LTD.Petitioner

Through: **Mr. Manish Kumar Jha, Sr. Advocate
with Mr. Sagar Kakkar, Advocate.**

versus

COMMISSIONER DGST & ORS.Respondents

Through: **Mr. K. G. Gopalakrishnan,
Mr.Kunwar Raj Singh, Advocates**

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

26.03.2025

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1. The Petitioner has approached this Court challenging the Order dated 29.08.2019 passed by the Respondents rejecting the claim of refund of the Petitioner.
2. The short issue raised by the learned Counsel for the Petitioner is that the Officer who has rejected the claim is not the Officer who is competent to deal with the issue. He draws attention of this Court to a Circular dated 11.06.2019 issued by the Office of the Commissioner, Department of Trade and Taxes, GNCTD regarding powers of refund under Delhi GST Act, 2017 which indicates that in cases of refund of more than Rs.10 lakhs, the proper Officer to consider the case of refund would be the Special Commissioner whereas, in the present case, the Impugned Order dated 29.08.2019 has been



passed by the Assistant Commissioner who is not the competent Officer to deal with the issue.

3. The Order dated 29.08.2019 is accordingly set aside. The matter is remanded back to the Respondent/Competent Authority to decide the issue afresh.

4. As the claim for refund deals with the periods of September, 2017-18, November, 2017-18 and December, 2017-18 and seven years have passed since, the Respondent/Competent Authority is directed to decide the issue and pass Orders within a period of two months from today, in accordance with law.

5. With these observations, the petition is disposed of, along with pending application(s), if any.

SUBRAMONIUM PRASAD, J

HARISH VAIDYANATHAN SHANKAR, J

MARCH 26, 2025

S. Zakir