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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CONT.CAS(C) 594/2025**
SANTOSH KUMAR GUPTA PROPRIETOR MAHAN POLYMERS

.....Petitioner

Through: Mr. A.K. Babbar, Adv.

versus

**MS CHANCHAL YADAV COMMISSIONER DELHI GOODS
AND SERVICE TAX & ANR.**

.....Respondent

Through: Mr. Sumit K. Batra, Adv. for
GNCTD.

CORAM:
HON'BLE MR. JUSTICE ANISH DAYAL

ORDER
22.04.2025

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1. This petition has been filed alleging wilful disobedience of order dated 05th December 2023 passed in ***W.P.(C) 16365/2022***. The relevant para of the order reads as under:

26. In view of the above, we direct the respondents to refund the sum of ₹10,00,000/- deposited by the petitioner in FORM GST DRC-03 on 12.11.2022. We, however, clarify that this order would not preclude the respondents from taking any steps for protection of the interest of the Revenue including passing an order under Section 83 of the CGST Act or Rule 86(A) of the Central Goods & Services Tax Rules, 2017 if the conditions for the exercise of such powers are satisfied.

2. Counsel for the respondent states that the petitioner has to submit *Form RFD-01* for this purpose; the same was communicated to the



petitioner when he visited the respondent's office.

3. Counsel for the petitioner states that they shall submit the form, without prejudice to any other right that they may have as regards interest on the said amount.

4. However, it is noted that there are no directions having been passed by the Division Bench, with respect to interest, in order dated 05th December 2023.

5. Nevertheless, the petitioner may fill up the form online. The details (receipt/number/date etc) of the submission of the form shall be communicated by the counsel for the petitioner, to the counsel for the respondent, through a written communication, who shall intimate he respondent for them to take prompt action.

6. The refund shall be processed within two weeks thereafter.

7. Liberty to the petitioner to revive the petition in case of continued infraction.

8. Petition is disposed of with the said directions.

9. Order be uploaded on the website of this Court.

ANISH DAYAL, J

APRIL 22, 2025/MK/kp