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

+ **CONT.CAS(C) 615/2025**

SANTOSH KUMAR GUPTA PROPRIETOR MAHAN POLYMERS

.....Petitioner

Through: Mr. A.K Babbar, Advocate.

versus

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

.....Respondent

Through: Mr. Sumit K. Bhatia, Advocate for
GNCTD.

CORAM:

HON'BLE MR. JUSTICE ANISH DAYAL

ORDER

23.04.2025

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1. This petition has been filed alleging wilful disobedience of order dated 05th December 2023, passed by this Court in **CWP No. 17171/2022**.

The relevant direction passed by the Court is as under:

22. In the circumstances, we direct the respondents to reverse the ITC amounting to ₹22,14,226/- in the petitioner's ECL. We however clarify that this would not preclude the concerned authorities from safeguarding the interest of the Revenue including issuing order under Section 83 of the DGST Act or Rule 86A of the DGST Rules, if the requisite conditions are satisfied.

2. Counsel for the respondent states that the petitioner has to submit

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The Order is downloaded from the DHC Server on 30/04/2025 at 15:54:26



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 the 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 23, 2025/RK/bp