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

+ **W.P.(C) 5848/2025**

**HARENDRA SINGH** .....Petitioner

Through: Mr. Vedant Singh, Advocate.  
versus

**COMMISSIONER OF GOODS AND SERVICE TAX**

.....Respondent

Through: Ms. Vaishali Gupta, Panel Counsel  
(Civil) GNCTD.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

% **05.05.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner-Harendra Singh under Article 226 of the Constitution of India, *inter alia*, seeking issuance of an appropriate writ directing the Respondent to process the refund application of the Petitioner seeking a refund to the tune of Rs. 17,34,853/- along with the interest due.
3. The Petitioner is engaged in the business of sale and export of books and literature work. According to the Petitioner, he has filed a refund application being Application Reference No. AA070624063510G for refund of a sum of Rs. 17,34,853/- on 22<sup>nd</sup> June, 2024.
4. The case of the Petitioner is that the statutory period of 60 days has expired on 22<sup>nd</sup> August, 2022, however, till date despite all the documents having been given, the refund is not being processed by the Department.



5. The Department, on the other hand, has given a notice for rejection of application of refund on the ground that the application filed by the Petitioner is barred by limitation. Moreover, certain documents were sought from the Petitioner who in turn, submitted all the documents. Despite the same, no decision has been taken in respect of the refund application of the Petitioner.
6. In view thereof, the Petitioner prays for refund application to be processed expeditiously.
7. Ms. Gupta, Id. Counsel for the GNCTD submits that the same would be processed expeditiously.
8. Accordingly, it is directed that the refund application of the Petitioner shall be processed and the order shall be communicated by the Respondent by 15<sup>th</sup> June, 2025.
9. All remedies of the Petitioner are left open in respect of any order that may be passed by the Department.
10. Accordingly, the present writ petition is disposed of in above terms. All the pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**MAY 5, 2025/MR/ck**