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

\+ **W.P.(C) 10932/2025 & CM APPL. 45064/2025**

RINKU SHARMA .....Petitioner

Through: Mr. Siddhanth Sarwal, Mr. Umesh Sarwal and Mr. Parth Sharma, Advs. (M: 9312064323)

versus

SALES TAX OFFICER CLASS II AVATO AND ANR. .....Respondents

Through: Ms. Vaishali Gupta, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 28.07.2025

1. This hearing has been done through hybrid mode.

CM APPL. 45064/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 10932/2025

3. The present petition has been filed by the Petitioner – Mr. Rinku Sharma, seeking expeditious disposal of the application for refund dated 2nd February, 2023 for the period September 2022, November 2022 and December 2022. The refund claimed by the Petitioner is to the tune of Rs.1,94,49,353/-.

4. The grievance of the Petitioner, is that despite the fact that the relevant provision i.e. Section 54(7) of the Central Goods and Service Tax Act, 2017, provides a time limit of 60 days for granting refund of tax, the Department does not take time bound decisions in such matters and continuously prolongs the same. Section 54(7) of the Central Goods and Service Tax Act, 2017 reads

as under:

> *"54. Refund of tax.— (1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:*
>
> *xxx xxx xxx*
>
> ***(7) The proper officer shall issue the order undersub-section (5) within sixty days from the date of receipt of application complete in all respects."***

5. In this case, the application for refund was filed by the Petitioner on 2nd February, 2023 and till date, the application for refund has not been processed.

6. A show cause notice dated 31st May, 2023 has also been issued to the Petitioner after filing the application for refund and a reply dated 7th June, 2023 has also been filed by the Petitioner to the said show cause notice.

7. Considering the delay in this case, it is directed that the application for refund dated 2nd February, 2023 along with the show cause notice dated 31st May, 2023 shall be adjudicated in accordance with law and refund order shall be passed within 30 days from today.

8. If the order for refund is not passed within the said period, the Petitioner is at liberty to revive the present petition.

9. The present petition is disposed of in the above terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

JULY 28, 2025/*dk/ss*