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

\+ **W.P.(C) 10933/2025 & CM APPL. 45067/2025**

RUPPLES IMPEX PVT LTD .....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.45067/2025 (for exemption)

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

W.P.(C) 10933/2025

3. The present petition has been filed by the Petitioner – Rupples Impex Pvt. Ltd. seeking expeditious disposal of the application for refund dated 16th February, 2024 for the period November, 2023. The refund claimed by the Petitioner is to the tune of Rs.11,62,693/- .

4. In respect to the said application for refund, three Show Cause Notices dated 15th March, 2024, 15th April, 2024 and 11th November, 2024 have been issued against the Petitioner. In respect of two SCNs, the Petitioner has already filed replies dated 22nd April, 2024 and 26th November, 2024. However, the same have not been adjudicated by the Department till date.

5. The grievance of the Petitioner, in the present petition is that despite

the fact that the relevant statute 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:*
> *xxxxxxxx*
> ***(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."***

6. In this case, the application for refund was filed by the Petitioner on 16th February, 2024 and till date, the application for refund has not been processed.

7. Three show cause notices, as stated above, have also been issued to the Petitioner after filing the application for refund and replies have also been filed by the Petitioner to the said show cause notices.

8. Considering the delay in this case, it is directed that the application for refund dated 16th February, 2024 along with the show cause notices shall be adjudicated in accordance with law and refund order shall be passed within 30 days from today.

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

10. 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*