$~81

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

\+ **W.P.(C) 10954/2025 & CM APPL. 45155/2025**

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.45155/2025 (for exemption)

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

W.P.(C) 10954/2025

3. The present petition has been filed by the Petitioner – Mr. Rinku Sharma seeking expeditious disposal of the applications for refund dated 2nd February, 23 for September 2022, application dated 24th October, 23 for July 2023, application dated 4th January, 2024 for September 2023, application dated 16th February, 2024 for November 2023 and application dated 21st May, 24 for March 2024. The refund claimed by the Petitioner is to the tune of Rs.1,31,96,953/-, Rs. 10,84,056/-, Rs. 10,91,386/-, Rs. 12,25,319/- and Rs. 10,66,191/-, respectively.

4. 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."***

5. In this case, the applications for refund were filed by the Petitioner on 2nd February, 2023 24th October, 2023, 4th January, 16th February, 2024 and 21st May, 2024 and till date, the applications for refund have not been processed.

6. Considering the delay in this case, it is directed that the applications for refund shall be adjudicated in accordance with law and refund order shall be passed within 30 days from today.

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

8. 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*