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

\+ **W.P.(C) 10957/2025 & CM APPL. 45169/2025**

SANJEEV KUMAR SUNEJA .....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. 45169/2025 (for exemption)

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

W.P.(C) 10957/2025

3. The present petition has been filed by the Petitioner – Mr. Sanjeev Kumar Suneja seeking expeditious disposal of the applications for refund dated 4th January, 2024 for September 2023 and 21st May, 2024 for March, 2024. The refund is claimed to the tune of Rs.9,38,658/- and Rs. 7,05,261/-, respectively.

4. The grievance of the Petitioner, in the present petition 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

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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 application for refund was filed by the Petitioner on 4th January, 2024 and 21st May, 2024 and the applications for refund have not been processed.

6. Two show cause notices 18th January, 2024 and 8th November, 2024 have also been issued to the Petitioner after filing of the applications for refund and replies dated 27th July, 2024 and 21st November, 2024 have also been filed by the Petitioner to the said show cause notices.

7. Considering the delay in this case, it is directed that the applications for refund along with the show cause notices 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.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

JULY 28, 2025/*dk/ss*

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