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

\+ **W.P.(C) 11148/2025 & CM APPL. 45780/2025**

RUPPLES IMPEX PVT LTD .....Petitioner

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

versus

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

Through: Ms. Vaishali Gupta, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% **30.07.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner – Rupples Impex Pvt. Ltd. seeking expeditious disposal of the application for refund dated 21st July 2023 for the period between April 2023 and May 2023. The refund claimed by the Petitioner is to the tune of Rs.61,73,821/-.

3. In respect of the said application for refund, Show Cause Notices (hereinafter, '*SCNs*') dated 15th September 2023 and 11th November 2024 have been issued against the Petitioner. In respect of the two SCNs, the Petitioner has already filed replies dated 22nd September 2023 and 26th November 2024. However, the same have not been adjudicated by the Department till date.

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:*
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> *xxxxxxxx*
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> ***(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 21st July 2023 and till date, the application for refund has not been processed.

6. The SCNs, 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 SCNs.

7. Considering the delay in this case, it is directed that the application for refund dated 21st July 2023 along with the SCNs 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. Pending

applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

JULY 30, 2025
kk/ck