$~50

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

\+ W.P.(C) 11454/2024

MEDI WAVES INC.

.....Petitioner

Through: None.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAX

.....Respondent

Through: Mr. K.G. Gopalakrishnan, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

<u>O R D E R</u>

% **24.02.2025**

1. The writ petitioner has approached this Court seeking the following reliefs: -

> "a) Pass an Order allowing the Petitioner to file RFD 01 for claim of refund of Rs. 1,34,01,404/- on account of IGST for export sales, the subject matter of the present Writ petition.
>
> b) Issue a Writ of Mandamus or any other appropriate Writ directing the respondent to take effective and expeditious steps to process the IGST refund claim of the Petitioner.
>
> c) Pass such other and further order as this Hon'ble Court may deem fit and appropriate in the facts and circumstances of the case."

2. The prayer for a direction being framed requiring the respondents to permit the petitioner to follow the route of claiming refund as envisaged under Rule 89 of the Central Goods and Services Tax Rules, 2017 ['**CGST Rules**] is itself addressed in the backdrop of the following facts.

3. During the tax period in question, namely, August and

September 2021, the petitioner is stated to have imported oxygen concentrators from Foshan Mic Medical Technology Co. Ltd. and Longfian Scitech Co. Ltd. vide invoices of different dates and exported the same to Indonesia. It claims that these were high sea exports made to the Centre for Health Crisis Secretariat General of Ministry of Health, Indonesia under a purchase order issued by the United Nations office for Protection Services dated 19 August 2021.

4. As we view Rule 89, we find that the same may have no relevance, bearing in mind the undisputed case of the writ petitioner itself that these were high sea exports. In that view of the matter, it would be Rule 96 which would be appropriate and which clearly envisages a Shipping Bill or the Bill of Entry itself constituting an application for refund.

5. Additionally, and since this was a case relating to high sea exports, the petitioner would be well advised to approach the Integrated Goods and Services Tax authorities.

6. Subject to the aforesaid liberty being reserved, this writ petition stands disposed of.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

FEBRUARY 24, 2025/RW