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

\+ **W.P.(C) 12255/2025 & CM APPL. 49951/2025**

PREM POLYMERS .....Petitioner

Through: Mr Puneet Rai and Mr Sushil Gaba, Advs. (M: 9811269160)

versus

SALES TAX OFFICER CLASS II/AVATO, WARD 50, ZONE 3 & ANR. .....Respondents

Through: Mr. Sumit K. Batra, Adv. (M: 9911211000)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 14.08.2025

1. This hearing has been done through hybrid mode.

CM APPL. 49951/2025 (for exemption)

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

W.P.(C) 12255/2025

3. The present petition has been filed by the Petitioner – Prem Polymers seeking processing of refund application filed by the Petitioner for the period from April, 2024 in the Form GST RFD-01 claiming refund amounting to Rs.14,10,742/- for the excess Input Tax Credit *('hereinafter, ITC')*. The said ITC is stated to be accumulated due to inverted tax structure under Section 54 of the Central Goods and Service Tax Act, 2017 *(hereinafter, 'the CGST Act')*.

4. It is the case of the Petitioner that he has written several communications to the Department dated 7th September, 2024, 17th September, 2024, 2nd December, 2024 and 25th May, 2025, seeking refund, however, the same has not been processed and thus, the present petition has

been filed. Prayer in the writ petition, thus, is for the process and disbursement of the refund.

5. Considering the nature of the timelines prescribed under Section 54 of the CGST Act, the Department is directed to process the refund and credit the same to the Petitioner.

6. The order on refund shall be passed within three weeks. Immediately, thereafter, the refund shall also be credited to the Petitioner, along with interest.

7. The petition is disposed of in the above terms.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 14, 2025/*dk/ss*