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

\+ **W.P.(C) 11728/2023**

SUMIT GUPTA .....Petitioner

Through: Mr. Shivashish Karnani, Mr. Akshay Grover, Advs.

versus

UNION OF INDIA AND ORS. .....Respondents

Through: Mr. Raghvendra Shukla, SPC.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 09.12.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner seeking directions to the Respondents to re-credit the rejected refund amount (INR 2,77,501/- in totality for both the refund applications) into the electronic credit ledger, along with interest.

3. The right to file the Counter Affidavit on behalf Respondent No. 1 stands closed as no Counter Affidavit has been filed till date, despite repeated opportunities.

4. The grievance of the Petitioner is that a refund application had been filed by him for the period July, 2019 to March, 2021, seeking refund of a sum of Rs. 3,90,027/-. The same was partially sanctioned on 12th November, 2021 for Rs. 3,51,036/- and the refund for Rs. 38,991/- was rejected.

5. Thereafter, another refund application by the Petitioner was filed on 24th August, 2022 for a refund of sum of Rs. 2,38,510/-. The same was also rejected.

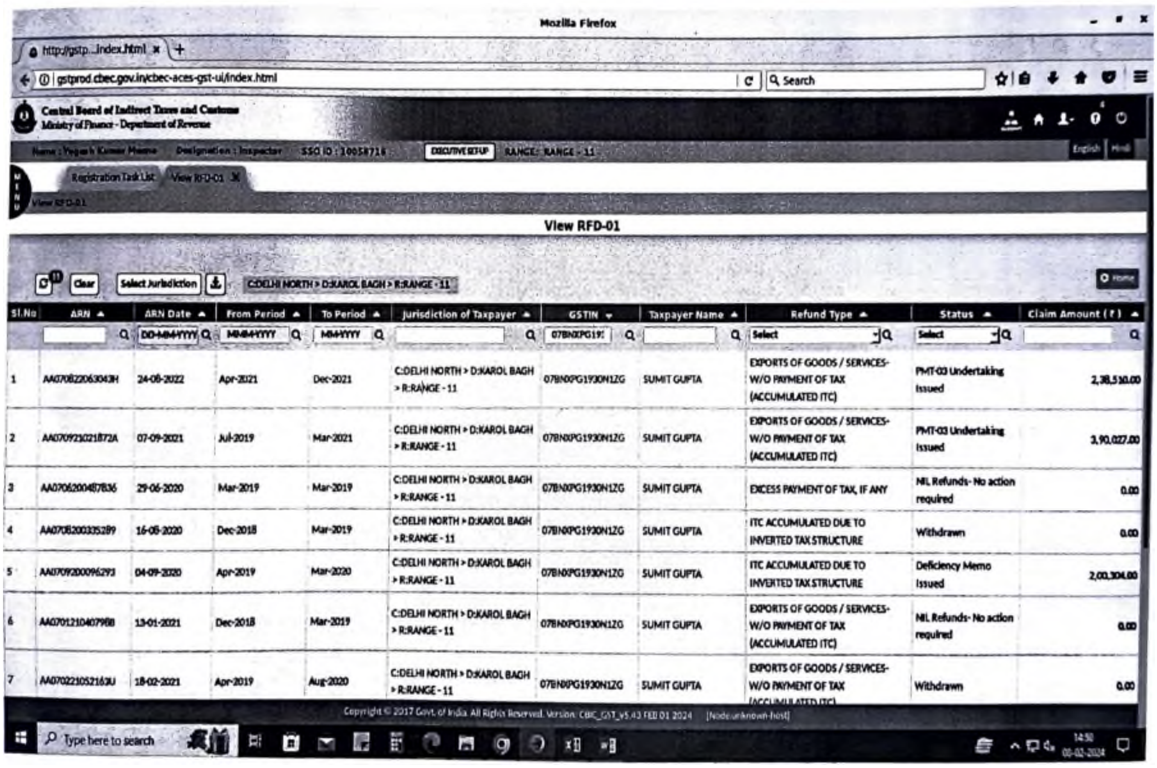
6. Thus, it is the case of the Petitioner that the repeated requests for re-crediting the refund into the Electronic Credit Leisure were not acceded to by the Department, leading to filing of the present petition.

7. Thereafter, notice was issued in the matter and a counter affidavit was filed on behalf of Respondent No. 2 & 3 which was signed by one Ms. Tanvi Soni in the capacity of Assistant Commissioner, CGST Delhi North.

8. In the said counter affidavit filed on behalf of Respondent No. 2 & 3, it is recorded as under:

> *“That it is respectfully submitted that the latest ticket no. IM03031301 dated 22.09.2023 and IM03031299 dated 22.09.2023 was raised and accordingly option to issue PMT-03 is made available on the AIO portal by the system and as such the PMT-03 was issued on 27.09.2023.”*

9. In terms of the said para, the PMT-03 was reflected on the portal in the following manner:



View RFD-01

C:DELHI NORTH > D:KAROL BAGH > R:RANGE - 11

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Claim Amount (₹)
1	AA070822063043H	24-08-2022	Apr-2021	Dec-2021	C:DELHI NORTH > D:KAROL BAGH > R:RANGE - 11	07BNXPG1930N1ZG	SUMIT GUPTA	EXPORTS OF GOODS / SERVICES- W/O PAYMENT OF TAX (ACCUMULATED ITC)	PMT-03 Undertaking Issued	2,38,510.00
2	AA070921021872A	07-09-2021	Jul-2019	Mar-2021	C:DELHI NORTH > D:KAROL BAGH > R:RANGE - 11	07BNXPG1930N1ZG	SUMIT GUPTA	EXPORTS OF GOODS / SERVICES- W/O PAYMENT OF TAX (ACCUMULATED ITC)	PMT-03 Undertaking Issued	3,90,027.00
3	AA0706200487836	29-06-2020	Mar-2019	Mar-2019	C:DELHI NORTH > D:KAROL BAGH > R:RANGE - 11	07BNXPG1930N1ZG	SUMIT GUPTA	EXCESS PAYMENT OF TAX, IF ANY	NIL Refunds- No action required	0.00
4	AA0708200335289	16-08-2020	Dec-2018	Mar-2019	C:DELHI NORTH > D:KAROL BAGH > R:RANGE - 11	07BNXPG1930N1ZG	SUMIT GUPTA	ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE	Withdrawn	0.00
5	AA0709200096293	04-09-2020	Apr-2019	Mar-2020	C:DELHI NORTH > D:KAROL BAGH > R:RANGE - 11	07BNXPG1930N1ZG	SUMIT GUPTA	ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE	Deficiency Memo Issued	2,00,304.00
6	AA070121040798B	13-01-2021	Dec-2018	Mar-2019	C:DELHI NORTH > D:KAROL BAGH > R:RANGE - 11	07BNXPG1930N1ZG	SUMIT GUPTA	EXPORTS OF GOODS / SERVICES- W/O PAYMENT OF TAX (ACCUMULATED ITC)	NIL Refunds- No action required	0.00
7	AA070221052163U	18-02-2021	Apr-2019	Aug-2020	C:DELHI NORTH > D:KAROL BAGH > R:RANGE - 11	07BNXPG1930N1ZG	SUMIT GUPTA	EXPORTS OF GOODS / SERVICES- W/O PAYMENT OF TAX (ACCUMULATED ITC)	Withdrawn	0.00

10. The above mentioned counter affidavit was filed on behalf of the Respondent Nos. 2 & 3 on 19th February, 2024. This was taken note of by the Court in the order dated 8th January, 2025, where it was observed as under:

> *"1. Learned counsel for the respondents prays for time to address further submissions in support of his contention that the deposit in respect of the interest as claimed was made voluntarily.*
> *2. We also take note of the contention of learned counsel for the writ petitioner who submits that the amount in question had to be necessarily reversed in the Electronic Credit Ledger consequent to the application for refund coming to be rejected. The refund has ultimately being made by the respondents only during the pendency of the instant writ petition.*
> *3. It is in the aforesaid backdrop that it was submitted that the question of the deposit being voluntary or involuntary do not arise."*

11. Now, the prayer on behalf of the Petitioner is only for payment of interest. In view of the fact that the counter affidavit filed on behalf of Respondent Nos. 2 & 3 clearly claims that it was due to technical glitches that PMT-03 was not properly reflected and the amount could not be credited to the Petitioner, the interest in accordance with law would be liable to be paid to the Petitioner.

12. Accordingly, let the interest be also processed and sanctioned to the Petitioner and an appropriate order be passed within a period of two months.

13. All rights and remedies of the Petitioner are left open.

14. The Petition along with pending Application(s), if any, is disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 9, 2025/tg/ss