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

\+ W.P.(C) 385/2026

M/S IT PRENEURS TECHNOLOGY PRIVATE LIMITED .....Petitioner

Through: Mr. Pawan Arora, Ms. Tanya Madhu and Ms. Hemlata Rawat, Advs.

versus

JOINT COMMISSIONER & ANR. .....Respondents

Through: Mr. Sumit K. Batra, Adv. for GNCTD.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% **13.01.2026**

CM APPL. 1851/2026 *(Exemption)*

1. Exemption allowed, subject to all just exceptions.

2. The application stands disposed of.

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3. After the return was submitted by the petitioner and upon completion of the export activity, the petitioner sought a refund, which issue is pending consideration with the respondents for more than one year.

4. As such, it is prayed that the respondents be directed to decide the prayer of the petitioner *qua* the refund claimed by him. It is also urged that Section 54 of the Central Goods and Services Tax Act, 2017 ("***CGST Act***") contemplates that the decision be taken within a period of sixty days.

5. It was incumbent on the part of the respondents to decide the same, failing which interest was liable to be levied.

6. The learned counsel appearing for the respondents states that the request of the petitioner is already under process and the decision shall be communicated to the petitioner within a period of four weeks from today.

7. Since the statement is coming from the authority on instructions, same is accepted as an undertaking to this Court.

8. As such, we dispose of the present petition by accepting the aforesaid statement, *viz.*, that the order *qua* the claim for refund canvassed by the petitioner shall be communicated within a period of four weeks from today.

9. We make it clear that the authority shall be equally sensitive to the provisions of Section 56 of the CGST Act which contemplates the payment of interest @6%, in case, if the request for refund is not processed within a period of one year.

10. The petition as such stands partly allowed in above terms.

11. Let the compliance be reported before this Court within a period of six weeks from today.

12. In view of the above, the present writ petition stands disposed of accordingly.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 13, 2026/*sky/sk*