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

+ **W.P.(C) 7002/2025**

PUNJAB BALL BEARING AND MACHINERY CORP.....Petitioner
Through: **Mr. Siddarth Malhotra and Mr. Prerak**
Khurana, Advocates

versus

COMMISSIONER OF STATE GST AND VAT, DEPARTMENT OF
TRADE AND TAXES, DELHIRespondent
Through: **Ms. Urvi Mohan, Advocate, Panel**
Counsel for GNCTD

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
30.03.2026

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1. The prayer in the petition is for issuance of directions to the respondent to disburse the IGST return along with statutory interest in terms of Section 56 of the CGST Act, 2017.
2. In response to the notice, the counsel for the respondent, Ms. Urvi Mohan states, on instructions, that from the Customs, the appropriate documents are received and the request of the petitioner shall be processed within a period of 60 days from the date of receipt of documents from the Customs Department.
3. In view of aforesaid statement made on instructions, the same is accepted.
4. That being so, we deem it appropriate to dispose of the petition by



directing that the claim of the petitioner for refund of IGST be processed in any case within a period of 60 days from the date of the receipt of the documents from the Customs Department that to with admissible statutory interest.

5. Let the amount be paid to the petitioner within the aforesaid period.
6. The petition along with pending applications, if any, is accordingly disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 30, 2026
gs/yr