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

\+ W.P.(C) 16255/2023

M/S KRISHNA INTERNATIONAL .....Petitioner

Through: Mr. Jitendra Kumar Jha, Mr. Anil Mishra, Mr. Jitender Rathi and Mr. Sumit Jha, Advs.

versus

COMMISSIONER DELHI GOOD AND SERVICE TAX .....Respondent

Through: Mr. K. G. Gopalakrishnan, Mr. Girish Kaul and Mr. Abhiram Venugopal, Advs.

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

O R D E R

% 27.01.2026

1. We have heard the learned counsel appearing for the petitioner. It is the case of the petitioner that following claims for refund were lodged which remained to be adjudicated.

Refund claim application no.	Dated	Amount in Rs.	Date of re-filing
AA0710200243134	10.10.2020	8,26,529/-	19.01.2023
AA0710200329899	14.10.2020	2,74,024/-	19.01.2023
AA0710200391480	16.10.2020	6,29,393/-	19.01.2023
AA071020064569B	24.10.2020	4,94,828/-	19.01.2023

2. According to learned counsel for the petitioner, his other two claims were duly adjudicated by the respondent in view of the order of this Court dated 11th September 2020 delivered in W.P.(C) 6231/2020 and the order of the learned Single Judge in Civil Contempt Petition No. 618/2022. He would

urge that the item no. 5 from the same chart that is at page no. 12 of the petition is one of the claims which were partially allowed. However, the refund is not attached with the admissible interest.

3. The same has led to the petitioner having filed two appeals which are yet to be decided. He would urge that the appeals need to be expeditiously decided as the same are pending for last about more than five years.

4. In addition to above, his contentions are, the petitioner shall within four weeks from today submit all the relevant documents which are called by the respondent through Deficiency Memo which are collectively annexed at Annexure P-8.

5. He would urge that since the request is processed by a faceless authority, it is necessary to direct the respondent to accept the documents physically or else further directions need to be issued to the faceless authority to accept the documents, if so submitted by the petitioner, within a period of four weeks from today. He would further claim that the respondent be directed to decide the claim for refund in a time-bound manner.

6. As against above, learned counsel for the respondent states that the pendency of the appeals is not a fact in dispute and this Court may pass an appropriate order in the matter.

7. As far as the claim for processing refund of the tax is concerned, he would submit that the respondent is duty-bound to decide the claim of the petitioner for refund, provided the Deficiency Memos are complied with. He would claim that the documents can be submitted in accordance with law.

8. We are considering these submissions.

9. Having regard to the fact that the appeals which were preferred by the petitioner in the matter of refund are pending adjudication for a period of

more than four years, we deem it appropriate to direct the expeditious disposal of the appeals of the petitioner which were submitted on 13th April 2021 and 11th July 2023, of which provisional acknowledgement is produced at Annexure P-5 and P-7, if not already decided.

10. Let the appeals be decided within a period of four months from today and we permit the petitioner to appear before the appellate authority on 3rd February 2026.

11. As regards the request for processing the claim for refund is concerned, since the petitioner has undertaken to submit the documents within a period of four weeks from today, we permit the petitioner to submit the said documents in compliance with the Memo of Deficiencies with the Proper Officer, Zone 9, Department of Trade & Taxes, GNCTD.

12. That being so, we direct the authority to process the request of the petitioner, thereby deciding whether the petitioner is entitled for refund and if yes, same be processed with the statutory interest to which the petitioner is entitled.

13. Let the order be communicated to the petitioner within a period of eight weeks from the date the petitioner submits the documents in compliance with the Memos of Deficiency.

14. With above observations and directions, we dispose of the present petition.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 27, 2026/*AS/av*