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

\+ W.P.(C) 13003/2018

SANDEEP .....Petitioner

Through: Ms. Chandrika Upadhyaya, Adv.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula and Mr. Yamit Jetley, Advs. for R-2.

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

O R D E R

% **30.01.2026**

CM APPL. 6591/2026 (*Delay of 334 days*)

1. For the reasons disclosed in the application, the delay of 334 days in filing the restoration application is condoned.

2. The application stands disposed of.

CM APPL. 6590/2026 (*Restoration*)

3. We have heard the learned counsel for the petitioner/applicant.

4. Since the petition was dismissed for want of prosecution as the counsel failed to appear, we deem it appropriate to restore the petition.

5. The applications, accordingly, stand allowed.

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6. It is the case of the petitioner that he purchased a vehicle. He is entitled for the concessional rate of GST being a person with physical

disability, based on the office order dated 01st May 2018 issued by the Ministry of Heavy Industries and Public Enterprises.

7. Similarly, the petitioner is relying on the circular dated 03rd February 2016, issued by the Ministry of Finance in the matter of refund of the excise duty.

8. According to the petitioner, when the vehicle was purchased, keeping a person holding appropriate certificate certifying his degree of disability, he was entitled for refund of the GST.

9. Since the claim is not attended, as such this petition.

10. It is the case of the respondent that the petitioner is required to report certain compliances in the form of necessary papers and for that purpose, the claim of the petitioner was not processed.

11. According to the learned SSC appearing for the respondent no.2, in case if the petitioner appears and submits the documents, the request of the petitioner *qua* his entitlement for refund of GST can be looked into and adjudicated.

12. In the aforesaid background, we deem it appropriate to dispose of the petition with following orders:

(a) Within two weeks from today, the respondent shall furnish in writing the requirement of the necessary documents to the petitioner on the e-mail which the counsel for the petitioner shall provide to the counsel for the respondent during the course of day.

(b) Once such list is received by the petitioner within a period of two weeks from today, we grant the petitioner another period of four weeks thereafter for furnishing all the requisite documents which are demanded by the respondent.

(c) Once such documents are furnished by the petitioner, we expect the respondent to decide the claim for refund of the GST as expeditiously as possible and in any case within a period of eight weeks from the date the petitioner has furnished the necessary documents.

(d) Within eight weeks, the respondent must communicate in writing the decision that they have taken as regards the claim of the petitioner for refund of GST.

13. The petition, accordingly, stands partly allowed.

14. In case if the order is adverse to the interest of the petitioner, it is open for the petitioner to take recourse to such remedy as is advisable and available in law.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 30, 2026/*AS/sg*