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

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Date of decision: 23.04.2024

W.P.(C) 56/2023 & CM APPLs. 44586/2023, 15036/2024

JYOTI DEEP EXPORT PVT. LTD.

..... Petitioner

versus

UNION OF INDIA AND ORS.

..... Respondents

**Advocates who appeared in this case:**

For the Petitioner: Mr. Vineet Bhatia & Mr. Aananya Jagannath Mishra, Advocates

For the Respondent: Mr. Mohammad Mubeen, Advocate on behalf of Mr. T.P. Singh, SPC for R-1/UOI  
Ms. Anushree Narain, Standing Counsel with Ms. Nishtha Mittal, Advocate for R-2, R-3 & R-6  
Mr. Rajeev Aggarwal, CGSC with Ms. Shaguftha Hameed & Ms. Samridhi Vats, Advocates for R-7 & R-8

**CORAM:-**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**JUDGMENT**

**SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner seeks a direction to the Respondents granting refund besides interest for the delayed refund.
2. As per the Petitioner, the application seeking refund is still pending and has not been disposed of. The refund pertains to the



period September 2021 to February 2022, amounting to Rs. 1,55,01,587/-.

3. Since the application seeking refund is still pending, the petition is disposed of, directing the proper Officer to consider the application in accordance with law and dispose of the same within a period of four weeks from today. In case the refund is found admissible and payable, the same be also disbursed to the Petitioner. In case the same is not found to be payable, a speaking order shall be passed and communicated to the Petitioner within a period of four weeks from today. The proper Officer shall also pass an appropriate order in terms of Section 56 of the Central Goods & Service Tax Act, 2017 with regard to payment of interest on the delayed refund, if any. In case interest is payable, the same shall also be disbursed to the Petitioner along with the refund. However, in case the same is not payable, reasons thereof be communicated to the Petitioner within four weeks.

4. Petition is disposed of in above terms. It would be open to the Petitioner to avail of such further remedies, as may be permissible in law in case Petitioner is aggrieved by any order passed by the Respondents.

**SANJEEV SACHDEVA, J**

**RAVINDER DUDEJA, J**

**APRIL 23, 2024/*RM***