2024:DHC:2338-DB

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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 21.03.2024

\+ **W.P.(C) 8338/2022**

ZENON ANALYTICS PVT. LTD. ..... Petitioner

Versus

UNION OF INDIA & ANR ..... Respondents

Advocates who appeared in this case:

For the Petitioner:	Mr. Abhishekh Kumar and Mr. Gautam Choubey, Advocate.
For the Respondents:	Mr. Vaibhav Gaggar, SPC with Ms. Monica Lakhanpal Gaggar, Mr. Prerak Khurana and ms. Shefali Mude, Advocates for R-1. Ms. Anushree Narain, Advocate (Through VC).

CORAM:-
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns two orders both dated 11.01.2022, whereby the applications of the petitioner seeking refund for the period May, 2019 to July, 2019 and August, 2019 to September, 2019 have been rejected solely on the ground of limitation.

2. Learned counsel for petitioner relies on Notification dated 05.07.2022, issued by the Central Board of Indirect Taxes and Customs whereby the period between 01.03.2020 to 28.02.2022 has been excluded for the purposes of computation of period of limitation for filing an application for refund.

3. Learned counsel for respondent submits that counter affidavit in the present case was filed on 28.06.2022 i.e. before the subject Notification was published.

4. Clearly, the case of the petitioner is covered by the Notification dated 05.07.2022, which excludes the aforesaid period for computation of period of limitation. Accordingly, rejection of the claim for refund of the petitioner solely on the ground of limitation is not sustainable.

5. Impugned orders both dated 11.01.2022 for the respective tax period are set aside. Refund applications are restored on the record of the Assessing Authority, who is directed to decide the applications in accordance with law and pass appropriate orders within a period of four weeks from today.

6. Petition is allowed in the above terms. It is clarified that this Court has neither considered nor commented upon the merits of the contentions of either party. All rights and contentions of parties are reserved.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 21, 2024/NA