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

+ W.P.(C) 12233/2021

M/S ANKUSH AUTO DEALS

..... Petitioner

Through Mr.Rohit Gautam, Advocate.

versus

COMMISSIONER OF DGST & ANR.

..... Respondents

Through Mr.Naushad Ahmed Khan, ASC with  
Mr. Zahid and Ms. Manisha Chauhan,  
Advocates for GNCTD.

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Date of Decision: 28<sup>th</sup> October, 2021

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE NAVIN CHAWLA**

**J U D G M E N T**

**MANMOHAN, J: (Oral)**

**C.M.No.38294/2021**

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

**W.P.(C) No.12233/2021**

1. The petition has been heard by way of video conferencing.
2. By way of the present petition, the Petitioner seeks directions to the respondents to issue refund of Rs.25,29,944/- (SGST Rs. 12,64,972/- +CGST Rs. 12,64,972/-) as well as to grant interest on the refund amount from the date immediately after the expiry of sixty days from the date of receipt of application in FORM RFD-01 till the date of refund and grant exemplary damages to petitioner as the respondents has acted in *malafide* exercise of power in withholding the refund.
3. Learned Counsel for the Petitioner submits that in terms of Section 54(7), it is incumbent upon the proper officer to issue the refund order



within sixty days from the date of receipt of application of refund complete in all respects. He further submits that as per Section 56 of DGST/CGST Act any delay in processing/releasing the refund without any reasons would attract interest. He states that despite written requests/reminders dated 22<sup>nd</sup> September, 2021 & 05<sup>th</sup> October, 2021 no response has been received till date.

4. In support of his contention, the learned counsel for the petitioner relies upon the order of this Court in *WP(C) 4205/2020, Jian International Vs. Commissioner of Delhi Good and Services Tax*, decided on 22<sup>nd</sup> July, 2020.

5. Issue notice. Mr.Naushad Ahmed Khan, learned ASC accepts notice on behalf of the respondents. He, on instructions, undertakes to this Court that the petitioner's representations dated 22<sup>nd</sup> September, 2021 and 05<sup>th</sup> October, 2021 shall be disposed of in accordance with law within three weeks from today.

6. The undertaking given by learned counsel for the respondents is accepted by this Court and the respondents are held bound by the same.

7. In view thereof, the present writ petition is disposed of. List the matter for compliance on 10<sup>th</sup> January, 2022.

8. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**OCTOBER 28, 2021  
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