



2024:DHC:4528-DB



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

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Date of decision: 29.05.2024

W.P.(C) 8306/2023

SK CREATIONS.

..... Petitioner

versus

COMMISSIONER OF CENTRAL TAX AND GST, DELHI (WEST)
AND ANR

.... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Siddharth Malhotra & Ms. Ritika Goel, Advocates.

For the Respondents: Mr. Aditya Singla, SSC, CBIC with Mr. Ritwik Saha & Mr. Sahil Parashar, Advocates.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns Order-in-Appeal dated 07.03.2023, whereby, the appeal filed by the petitioner challenging Order-in-Original dated 10.06.2022 was rejected.

2. By Order-in-Original dated 10.06.2022, part refund was granted and part refund was partly rejected on the ground that export proceeds were not realized despite lapse of nine months.



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3. The case of the petitioner was that exports proceeds were duly realized for the reason that the sales were made to Nepal and the currency in which the sale proceeds were to be received was INR and INR was duly received.

4. By order dated 08.01.2024 and 30.04.2024, respondents were directed to verify the contention of the petitioner and to ascertain as to whether the amount sanctioned in the export invoices match with the proceeds received against the sale invoices.

5. Learned counsel for the respondent submits that due verification has been done and the contention of the petitioner has been found to be correct and the entire proceeds of the export invoices has been received and in INR have matched.

6. Communication dated 13.05.2024, 27.02.2024 and 30.05.2024 have been produced. The same are taken on record.

7. In view of the above, the Order-in-Original dated 10.06.2022 to the limited extent that it rejected the part refund of the petitioner is set aside. The Order-in-Appeal dated 16.03.2023 is also set aside. Consequently, matter is remitted to the limited extent that it had earlier rejected the part refund application for being reconsidered in accordance with law. The exercise be completed within a period of eight weeks from today. The Competent Authority shall also duly take note of Section 56 of the Central Goods & Service Tax Act, 2017.



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8. Petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 29, 2024/sk