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

Date of decision: 06th May, 2025

+ **W.P.(C) 5414/2025**

ANKUR AGARWAL

.....Petitioner

Through:

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS &
ANR.Respondents

Through: Ms. Samiksha Godiyal, SSC-CBIC. 2.
Mr. B. D. Rao Kundan, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The Petitioner has been compelled to approach this Court under Article 226 of the Constitution of India, *inter alia*, seeking some mechanism for filing an undertaking for the purpose of re-crediting the rejected refund amount.
3. The brief background is that the Petitioner runs a sole proprietorship firm by the name M/s Safecon Lifesciences and is engaged in exports of Veterinary medicines. The Petitioner was tagged as '*Risky Exporter*' by the Directorate General of Analytics and Risk Management (hereinafter, '*DGARM*'), leading to the withholding of their Integrated Goods and Services Tax (hereinafter, '*IGST*') refunds, which resulted in various refund applications filed by the Petitioner not being processed. The Petitioner is



registered with Uttarakhand Goods and Services Tax (hereinafter, 'GST') Commissionerate at Rudrapur with GSTIN-05AHQPA3114Q1Z9.

4. In one of the applications made by the Petitioner, an order was passed by the concerned Deputy Commissioner, Rudrapur *vide* which the refund application of the Petitioner was rejected. In order to enable the Petitioner to have the re-crediting of the IGST which has already been paid by him by way of the Input Tax Credit, an undertaking is required to be submitted. The direction given by Deputy Commissioner, Rudrapur in the said order reads as under:-



GSTIN	05AHQPA3114Q1Z9
ARN	AA050424000512Z
Type of ARN	Refund
Category	Any other (GST paid on export of goods)
Tax Period	NA
ARN Date	01/04/2024
Jurisdiction Information	Deputy Commissioner,Rudrapur - Sector 2
Refund Amount Claimed	162152.04

Case History			
Action	Date	Action By	Document Reference Number
Bank Account Details sent to PFMS for validation	21/06/2021	GST System	NA
Bank Account validated by PFMS	24/06/2021	PFMS	NA
Refund Application filed in RFD-01	01/04/2024	GST System	NA
Acknowledgement issued in RFD-02	01/04/2024	GST System	ZD050424000999A
Show Cause Notice Issued in RFD-08	13/06/2024	TaxOfficer	ZD050624005481S
Reply not given- Pending for Order	13/06/2024	-	ZD050624005481S
Show Cause Notice Issued in RFD-08	30/07/2024	TaxOfficer	ZD050724014083T
Reply not given- Pending for Order	30/07/2024	-	ZD050724014083T
Refund Rejected in RFD-06	04/09/2024	TaxOfficer	ZD050924001660Q

Refund has been rejected. Either appeal may be filed or undertaking may be submitted online for the issuance of PMT 03 for rejected amount (if applicable) as the case may be.

CLOSE

5. As can be seen from the above order, the Petitioner upon rejection of the said refund application, has two options either to file an appeal or to file an undertaking online for issuance of PMT-03 for the rejected amount.

6. According to the Id.Counsel for the Petitioner, the Petitioner is willing to submit the said undertaking. However, the portal is not being enabled for uploading/submitted the undertaking. Under these circumstances, the prayer



of the Petitioner against the GST Office is for enabling the portal for submitting the PMT-03 forms.

7. Ld. Counsel for the Petitioner further submits that the Petitioner has made several attempts to submit the said undertaking through the GST portal. The Petitioner has also tried to contact the help desk of the GST Department, however, there has been no response. Therefore, the Petitioner has no option but to file the present petition.

8. The simple prayer that the Petitioner seeks is for enabling him to submit the undertaking by way of PMT-03 forms in respect of all his applications and nothing more.

9. Ms. Samiksha, Id. Counsel for the Respondent No. 2- GST Network which manages the portal submits that there is a clear procedure provided for submitting the PMT-03 form. The same is set out as under:-

“C2. Submit Undertaking for PMT-03

The tax officer can issue the form GST PMT-03 for re-credit of the rejected/inadmissible refund amount to taxpayer’s credit ledger, only after the taxpayer submits an undertaking for not filing an appeal for the entire/part of the inadmissible amount. This functionality enables the taxpayer to submit such undertaking online.

To submit the undertaking for PMT-03, perform the following steps:

- 1. On the **Case details** page of that particular application, select the **ORDERS** tab, if it is not selected by default. This tab displays all the orders issued by the Tax Officer to you.*
- 2. In the “**Document**” column, click the highlighted hyperlinked icon to submit the undertaking for PMT-03 for inadmissible amount.*

***Note:** This hyperlink will available only for the refund orders having rejected amount (inadmissible) or*



available for refund order fully sanctioned.”

10. Ld. Counsel for the petitioner submits that the above process has been tried but to no avail.

11. The entire issue is very small which can be resolved with the help of the GST Network. From what has been submitted, the above mentioned procedure which is prescribed by the GST Network does not seem to be working insofar as the Petitioner is concerned. The Petitioner has also raised a ticket bearing no. 2024032211843933 in respect of the same by way of email, but the same is yet to be resolved.

12. In such circumstances, the Petitioner is directed to approach the concerned Officer at the GSTN Office, Aerocity, New Delhi on 14th May 2025 at 11:30 a.m.

13. The official of the Petitioner may visit the GST office on the aforesaid date and time and the concerned GST officer in the said office shall render whatever assistance as may be needed to the Petitioner to upload the PMT-03 forms. The same shall be enabled within a period of one week.

14. The Petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

15. List the matter for reporting compliance on 10th July, 2025.

**PRATHIBA M. SINGH
JUDGE**

**RAJNEESH KUMAR GUPTA
JUDGE**

MAY 6, 2025/'dc'/ck