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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 12739/2023

ALEX TOUR AND TRAVEL PVT. LTD. Petitioner

Through: Mr. Karan Sachdev & Mr.
Kunal Kapoor, Advs.

versus

DEPUTY COMMISSIONER CGST UTTAM

NAGAR DIVISION

..... Respondent

Through: Mr. Anurag Ojha, Mr. Vipul
Kumar, Mr. Shubham Kumar &
Mr. Deepak Somani, Advs.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

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18.12.2023

1. At the outset, the learned counsel appearing for the petitioner submits that the petitioner's grievance is addressed to the extent that part interest has been refunded and part interest has been sanctioned. He, however, submits that there is an error in calculation of interest inasmuch as the same has been calculated for the period commencing after expiry of sixty days from the date of receipt of the petitioner's second application dated 23.08.2022, pursuant to the orders passed by the Appellate Authority.

2. Mr. Ojha, learned counsel appearing for the respondents submits that the issue whether the interest has to be calculated from the first application is already subject matter of determination by this Court in a number of petitions and the balance interest payable to the petitioner for the period commencing sixty days after the first application would be computed and disbursed from the date of the



first set of applications filed in respect of the tax period 2018-19 and 2019-20, as may be applicable.

3. In view of the above, we do not consider it apposite to initiate any contempt proceedings for wilful disobedience of the orders passed by this Court. However, we caution the concerned officer (Mr. T. Natarajan Durga Prasad, appearing virtually) to be careful in future and to ensure that the orders of the Courts are complied with in letter and in spirit.

4. The petition is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

AMIT MAHAJAN, J

DECEMBER 18, 2023

‘gsr’