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

+ W.P.(C) 5722/2023

ALEX TOUR AND TRAVEL PRIVATE
LIMITED

..... Petitioner

Through: Mr Karan Sachdev, Mr Kunal Kapoor
and Mr Yatharth Tripathi, Advocates.

versus

ASSISTANT COMMISSIONER, CGST,
DIVISION-JANAKPURI

..... Respondent

Through: Mr Anurag Ojha, Senior Standing
Counsel with Mr Subham Kumar,
Advocate.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

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23.02.2024

CM APPL. 66063/2023

1. This is an application filed by the respondent, *inter alia*, praying as under:

“a. Clarify that the processing the refund of the Petitioner in compliance of the judgment dated 08.05.2023 has to be in terms of Section 54 CGST Act and rules thereunder and in accordance with law.”

2. We find no ambiguity in the order dated 08.05.2023.

3. The petitioner would be entitled to interest in accordance with Section 56 of the Central Goods and Services Tax Act, 2017 and the Rules made



thereunder.

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

VIBHU BAKHRU, J

AMIT MAHAJAN, J

FEBRUARY 23, 2024
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