

GST: Where assessee filed a writ petition seeking relief in respect of grant of refund, assessee was directed to file a refund application manually before Competent Authority, who would pass a reasoned order on it within ten days

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[2019] 105 taxmann.com 110 (Delhi)

HIGH COURT OF DELHI

P.C. Univarsal (P.) Ltd.

v.

GST Council*

S. MURALIDHAR AND I.S. MEHTA, JJ.

W.P. (C) NO. 194 OF 2019

MARCH 28, 2019

Section 54 of the Central Goods and Services Tax Act, 2017 read with rule 97A of the Central Goods and Services Tax Rules, 2017/ Section 54 of the Delhi Goods and Services Tax Rules, 2017 read with rule 97A of the Delhi Goods and Services Tax Rules, 2017 - Refund - Tax, refund of - Assessee filed a writ petition seeking relief in respect of grant of refund - Whether assessee was to be directed to file a refund application manually before Competent Authority, who would pass a reasoned order on refund application within a period of ten days - Held, yes [Para 2] [In favour of assessee]

(NR)

Puneet Agrawal and Yuvraj Singh, Advs. for the Petitioner. Anurag Ahluwalia, Kartikeya Rastogi, Adv. and Harpreet Singh, Standing Counsel for the Respondent.

ORDER

CM APPL. 14192/2019 & CM APPL. 14246/2019 (exemption)

1. Exemption allowed, subject to all just exceptions.

CM APPL. 14245/2019 (for modification order dated 11.01.2019)

2. The Court permits the Petitioner to file a refund application manually in terms of Rule 97 A of the CGST Rules. The Petitioner will file such application not later than ten days from today. If such application is filed, the officer concerned will fix a date for consideration of the said application and will give at least 3 days advance notice to the Petitioner. The Petitioner will appear before the officer on the date fixed and provide whatever documents/information is sought for by the officer. The officer will thereafter pass a reasoned order on the refund application within a further period of ten days thereafter. The order shall be communicated to the Petitioner within a week thereafter. The CM APPL. 14245/2019 is disposed of in the above terms.

W.P.(C) 194/2019, CM APPL. 946/2019(stay)

3. Counter affidavits be filled within four weeks and rejoinder thereto by the next date.

4. List on 7th May 2019.

5. Dasti.

sk Jain

*In favour of assessee.