

IN THE HIGH COURT OF DELHI

W.P.(C) No. 11796/2019

NAGINA INTERNATIONAL

Vs

UNION OF INDIA & ORS

Vipin Sanghi & Sanjeev Narula, JJ

Dated: November 14, 2019

Appellant Rep. by: Mr. Ruchir Bhatia and Mr. Javed Ahmed, Adv

Respondent Rep. by: Mr. Amit Bansal, SSC with Mr. Aman Rewaria and Ms. Vipasha Mishra, Advocates for R-2 to 6. Ms. Shiva Lakshmi, CGSC with Mr. Siddharth Singh, Adv for R-1.

GST - Grievance of the Petitioner relates to his claim for refund of IGST/ITC to the tune of Rs. 1,33,95,749/- along with interest - Respondents are directed to examine the said claim of the Petitioner and if the same or any part whereof is found to be payable, to release the refund amount within four weeks positively - However, in case the Respondents decided to contest this petition, they should file their counter affidavit within six weeks – Matter to be listed on 04.05.2020: High Court [para 3, 4]

Matter listed

JUDGEMENT

1. Our attention has been drawn to Rules 96 and 96A of the CGST Rules by Mr. Ruchir Bhatia, learned counsel for the Petitioner. He submits that refund of IGST has to be processed by the Jurisdictional Officer of Customs in respect of exports undertaken by the exporters.
2. Issue notice. Mr. Amit Bansal learned counsel for the Respondent Nos. 2 to 6 accepts notice and Mr. Siddharth Singh accepts notice on behalf of Respondent No. 1
3. The grievance of the Petitioner relates to his claim for refund of IGST/ITC to the tune of Rs. 1,33,95,749/- along with interest. We direct the Respondents to examine the said claim of the Petitioner and if the same or any part whereof is found to be payable, to release the refund amount within four weeks positively. However, in case the Respondents decided to contest this petition, they should file their counter affidavit within six weeks to which rejoinder may be filed before the next date. In case the Respondents do not comply with either of the aforesaid options, Respondent No. 3 shall remain present on the next date.
4. List on 04.05.2020.