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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 16070/2022

ANUJ GUPTA (PROPRIETOR OF M/S

QUALITY AUTO EXPORT) Petitioner

Through: Mr. Aamnaya Jagannath
Mishra, Mr. Vineet Bhatia, Mr.
Sunil Aggarwal & Mr. N.
Aggarwal, Advs.

Versus

COMMISSIONER OF GST, DELHI

NORTH AND ORS.

..... Respondent

Through: Mr. Atul Tripathi, Adv. for R-
2,3&4.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

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13.01.2023

1. The petitioner has filed the present petition, *inter alia*, praying as under:

- a) Issue a writ of mandamus or any other writ, order or direction of like nature to the Respondents, directing the Respondents to refund amount of Rs.5,98,806/- along with applicable interest to the Petitioner.
- b) Issue a writ of mandamus or any other writ, order or direction of like nature to the Respondents, directing the Respondents to fix the erroneous suspended status of the Petitioner in the Goods and Services Tax Network.”

2. It is the petitioner’s case that the refund due to it has not been processed by the respondents as its GSTN registration has been incorrectly reflected as suspended.

3. The petitioner had applied for refund on three separate occasions. The ‘Deficiency Memo’ generated on the first occasion reflected the reason for rejection as: “*the GSTN of the claimant is*

suspended and the columns are missing in GSTR 2A". On the subsequent two occasions, the petitioner's application for refund was rejected for the reason that "*supporting documents attached are not complete*".

4. The application, in the format filed by the petitioner, indicates that it was duly supported by all relevant documents including form GSTR 2A.

5. The learned counsel appearing for the respondents states that although form GSTR 2A has been uploaded in PDF format, the same was not in the "*correct form*". He submits that if the petitioner approaches the concerned officer, the said issue could be resolved.

6. The learned counsel appearing for the petitioner states that he has already approached the concerned authorities and was orally informed that whereas the portal visible to the petitioner indicates that the registration is active but, at the backend, the same is reflected as suspended and therefore, the officer had expressed his inability to process the petitioner's application for refund.

7. We have heard the counsels for the parties.

8. Although it is contended on behalf of the respondents that a counter affidavit has been filed, the same is not on record.

9. It is submitted on behalf of the respondents that the form GSTR 2A is not in the correct format. Concededly, the counter affidavit does not indicate any specific deficiency in the form as uploaded by the petitioner. Admittedly, form GSTR 2A is a system generated form. It is stated that certain columns in the form GSTR 2A are blank and therefore, the application for refund has not been processed. According to the petitioner, the form GSTR 2A, as visible at its end,

reflects all relevant particulars. The learned counsel appearing for the petitioner states that the scanned copy of the said form (Gstr 2A.pdf) was uploaded along with the application.

10. In view of the above, the respondents are directed to examine whether the form GSTR 2A, as visible at the petitioner's end, reflects all relevant details. If it does, it would be apparent that there is a technical error in the respondents' system.

11. If it is found that such a problem exists, the respondents are directed to address the said technical problem within a period of one week from today and, in any event, process the petitioner's application for refund within a period of two weeks, on the basis of forms already filed. In the event the respondents cannot process the petitioner's application for refund, the respondents shall indicate the same to the petitioner within the aforesaid period.

12. List for compliance on 15.02.2023.

13. *Dasti* under signature of Court Master.

VIBHU BAKHRU, J

AMIT MAHAJAN, J

JANUARY 13, 2023

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