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

+ W.P. (C) 6556/2020

MEGICON IMPEX PVT. LTD.

..... Petitioner

Through: Mr. Rajesh Mahna, Advocate with  
Mr. Ruchir Bhatia and Mr. Ramanand  
Roy, Advocates.

versus

COMMISSIONER OF CENTRAL GOODS  
& SERVICES TAX DELHI WEST & ORS.

..... Respondents

Through: Mr. Harpreet Singh, Senior Standing  
Counsel for respondent nos.1, 2, 4  
and 5.

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE SANJEEV NARULA**

**ORDER**

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**25.09.2020**

**CM Appl. 22933/2020**

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

**W.P. (C) 6556/2020**

The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.

Present writ petition has been filed challenging impugned orders dated 24<sup>th</sup> July, 2020 and 27<sup>th</sup> August, 2020 passed by the respondents for the Financial Year 2017-2018 whereby the refund claim for the month of

February 2018 was rejected on the ground that same was filed beyond limitation. Petitioner also prays for directions to the respondents to issue a refund of unutilized input tax credit of Rs. 66,07,432/- for the month of February, 2018 to the petitioner as well as for a declaration that Paragraph 12 of Circular No.125/44/2019-GST dated 18<sup>th</sup> November 2019 is ultra vires Section 54 of the CGST Act, 2017.

Issue notice.

Mr. Harpreet Singh, learned senior standing counsel, accepts notice on behalf of respondent nos.1, 2, 4 & 5. He prays for and is permitted to file a counter-affidavit within three weeks.

Rejoinder-affidavit, if any, be filed before the next date of hearing.

Issue notice to unserved respondent no.3 through standing counsel by all modes.

List on 09<sup>th</sup> December, 2020 along with W.P.(C) 6486/2020.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

**MANMOHAN, J**

**SANJEEV NARULA, J**

**SEPTEMBER 25, 2020**

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