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

+ W.P.(C) 3897/2020

ESS AAR AUTOMOTIVE PVT. LTD. Petitioner
Through: Mr. Vineet Bhatia, Advocate

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Anil Soni, Advocate with
Mr. Devesh Dubey, Advocate for UOI.
Mr. Anuj Aggarwal, Advocate with
Mr. Ankit Monga, Advocate for
respondent No.2.
Mr. Harpreet Singh, Advocate for
respondents No.3 and 4.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

% **ORDER**
02.07.2020

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 seeking a direction to the respondents to immediately credit the Central Goods and Service Tax component of Rs.1,58,38,024/- previously sanctioned on 27th November, 2019 along with interest and to direct the respondents to grant final refund order for the balance ten per cent amount of Rs.35,19,560/- (CGST-

Rs.17,59,780/- + SGST-Rs.17,59,780/-) along with interest w.e.f. 01st October, 2019.

Learned counsel for petitioner submits that inaction of the respondents is contrary to Sections 54(6) & 54(7) of the Central Goods and Services Tax Act, CGST Rules and circulars issued thereunder.

Issue notice.

Mr. Anil Soni, learned counsel accepts notice on behalf of respondent No.1.

Mr. Anuj Aggarwal, learned counsel accepts notice on behalf of respondent No.2.

Mr. Harpreet Singh, learned counsel accepts notice on behalf of respondents No.3 and 4.

They pray for and are permitted to obtain instructions on or before the next date of hearing.

List the matter on 10th July, 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

JULY 02, 2020

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