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

+ W.P.(C) 3620/2020

ZONES CORPORATE SOLUTIONS PVT. LTD. Petitioner

Through: Mr. Ruchir Bhatia with Mr. Hemant
Gupta, Advocates

versus

COMMISSIONER OF CENTRAL GOODS

& SERVICES TAX DELHI EAST & ANR. Respondents

Through: Mr. Harpreet Singh, Sr. Standing
Counsel for respondents.**CORAM:****HON'BLE MR. JUSTICE MANMOHAN****HON'BLE MR. JUSTICE SANJEEV NARULA****ORDER**% **19.06.2020****CM APPL. 12895/2020**

Allowed, subject to just exceptions.

W.P.(C) 3620/2020

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.

It is pertinent to mention that present writ petition has been filed seeking a direction to the respondents to refund Rs.1,40,99,149/- due to the petitioner along with interest which the respondents have failed to release despite two orders dated 23rd July, 2019 passed by the learned Commissioner (Appeals)-I, Delhi, which have attained finality.

In the petition, it has been averred that refund is due to the petitioner under the provisions of the Integrated Goods and Service Tax Act, 2017 (hereinafter referred to 'IGST Act') and Delhi Goods and Services Act, 2017 on account of exports made by the petitioner and supplies of computer hardware goods made to SEZ units – which are termed as 'zero rated supplies' in GST.

Learned counsel for petitioner submits that withholding of refund due to the petitioner is violative of Section 16 of IGST Act as well as Sections 54 and 56 of the Central Goods and Services Tax, Act, 2017.

Issue notice.

Mr. Harpreet Singh, learned senior standing counsel for respondents accepts notice. He prays for and is permitted to obtain instructions within ten days.

List on 03rd 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

JUNE 19, 2020

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