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

\+ W.P.(C) 9314/2019

HCL INFOSTYSTEMS LTD. ..... Petitioner

Through: Mr. Puneet Agarwal, Ms. Purvi Agarwal and Mr. Deepak Anand, Advocates.

versus

UNION OF INDIA AND ORS. ..... Respondents

Through: Mr. Ramesh Singh, Standing Counsel for GNCTD.
Mr. Anuj Aggarwal, ASC for GNCTD.
Mr. H. Rajesh Prasad, Commissioner VAT.
Mr. Harpreet Singh, Senior Standing Counsel with Mr. Ankit Singh, Advocate for R-4.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% 18.10.2019

1. Mr. H. Rajesh Prasad - Respondent No. 5 is present. We have emphasized to him the need to deal with refund claims on priority basis since delay in refund of tax beyond the period prescribed in law very severely impedes the generation of business and pace of trade, that itself results in lesser collection of tax which would not be in the interest of Revenue or for the state. Respondent No. 5 states that as of now, 593 refund claims are pending in the state of Delhi. He states that about 95 applications

are pending for more than sixty days. We direct him to file an affidavit disclosing the status in this regard within a period of two weeks. The affidavit should also indicate the reasons for the cases remaining pending. The affidavit should also disclose the status with regard to provisional refund payable in terms of Rule 91 (2) of the CGST and DGST Rules since it is stated by learned counsel for the Petitioner that provisional refund is not being granted on time.

2. Though the Petitioner has been granted refund by the Respondent, the claim for interest has been rejected and in this respect, the Respondent have issued a communication dated 14.10.2019. We permit the Petitioner to place on record the said communication along with such other documents that the Petitioner wishes to place on record in relation thereto within two weeks. Reply to the additional affidavit be filed by the Respondents within two weeks thereafter. Future appearance of Respondent No. 5 is exempted.

3. List on 20.11.2019.

VIPIN SANGHI, J

SANJEEV NARULA, J

OCTOBER 18, 2019

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