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

+ **W.P.(C) 3237/2022 and CM APPL. 9397/2022**

MS ANITA AGARWAL

.....Petitioner

Through: Mr Karan Sachdev, Advocate.

versus

ASSISTANT COMMISSIONER CGST & ORS.Respondents

Through: Ms Charanya Lakshmi, Advocate.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

27.07.2022

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[Physical Hearing/Hybrid Hearing (as per request)]

1. This writ petition is directed against the Order-in-Appeal dated 27.12.2021 passed by the Joint Commissioner (Appeals-I), Central Goods & Service Tax, Delhi.
2. *Via* the aforesaid order, the appeal of the respondents/revenue was allowed on the ground that the refund claims lodged by the petitioner were beyond time, as prescribed under Section 54 of the Central Goods and Services Tax Act, 2017 [in short, the “Act”].
3. The record shows that on 22.02.2022, when the matter came up for hearing, the counsel for the petitioner had relied upon the orders passed by the Supreme Court *In Re: Cognizance for Extension of Limitation* passed in SMW(C) No. 3/2020, in support of his contention that the period of limitation stood extended.
4. Mr Karan Sachdev, who appears on behalf of the petitioner, says that the position *vis-à-vis* limitation has been formally remedied in favour of the

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assessee with the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes (CBIC) issuing a notification dated 05.07.2022.

4.1 A copy of the said notification has been placed before us.

4.2 Mr Sachdev has drawn our attention to Clause (iii) of the said notification which reads as follows:

“(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under Section 54 or Section 55 of the said Act.”

5. Counsel for the respondents/revenue affirms the aforesaid position.

6. We are informed by the counsel for the respondents/revenue that given this position, the Order-in-Appeal can be set aside.

6.1 It is ordered accordingly.

7. In view of the fact that the amounts *qua* which the refund claims were lodged have already been remitted, consequential directions need not be issued.

8. The writ petition is disposed of in the aforesaid terms.

9. Pending application shall also stand closed.

10. For the purposes of good order and record, the Registry will scan and upload the aforementioned notification dated 05.07.2022, so that it stands embedded in the case file.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JULY 27, 2022 / tr
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[Click here to check corrigendum, if any](#)
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