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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
\+ W.P.(C) 5885/2024
RIDHU TRADERS ..... Petitioner
Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr. Rishabh Jain and Mr. Ramashish, Advocates.

versus

PR. COMMISSIONER OF DELHI
GOODS AND SERVICES TAX ..... Respondent
Through: Appearance not given.

CORAM:
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **26.04.2024**

CM APPL. 24288/2024 (for exemption)

Exemption allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 5885/2024 & CM APPL. 24287/2024 (for stay)

1. Learned counsel for the petitioner submits that the petitioner had uploaded all the requisite documents at the time of filing of the Bill of Lading and making a claim for refund on 02.08.2023. He submits that the proper Officer without even looking at the documents, has issued the Deficiency Memo dated 09.10.2023, requiring the petitioner to upload the documents which have already been uploaded on the portal on 02.08.2023.

2. Learned counsel for petitioner further submits that the application for refund is to be considered by an Officer of the rank of Additional Commissioner and above and the Deficiency Memos are issued by the Sales

Tax Officer, much below the said rank, who is not even the jurisdictional Officer and the jurisdictional Officer i.e. Additional Commissioner and above do not even examine the application for refund for several months thereby entailing delay in issuance of refund.

3. Issue notice. Notice is accepted by the learned counsel appearing for the respondents, who prays for time to take instructions.

4. List on 24.05.2024.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 26, 2024/*vp*