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

\+ W.P.(C) 15557/2024

MS DEVI ELECTRONICS PVT LTD .....Petitioner

Through: Mr. Puneet Chandra, Mr. Faraz Anees, Mr. Ashish Parashar and Mr. Ajay Kumar, Advs.

versus

COMMISSIONER CGST DELHI SOUTH AND ORS .....Respondents

Through: Mr. Aditya Singla, SSC.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% 03.02.2025

1. We take note of some of the questions which arise in the instant writ petition and which pertain to the scope of the power that the respondents could exercise while considering a claim for refund under Section 54 of the Central Goods and Services Tax Act, 2017.

2. The scope and ambit of the power to rule on the claimed entitlement to a refund is one which is also engaging our attention in **Nagina International vs. Union of India & Ors.** [W.P.(C) 11796/2019] and on which judgment has been reserved.

3. Since the said judgment may have an impact on the challenge which stands raised in the instant writ petition, let it be called again on 03.03.2025.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 03, 2025/RW