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

\+ **W.P.(C) 16267/2025**

ARSC LOGISTICS .....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti Sharma, Mr. Nikhil Jain and Mr. Pratham Aggarwal, Advs.

versus

SALES TAX OFFICER CLASS II/AVATO, WARD 101, ZONE 9 & ANR. .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (Civil)/GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 27.10.2025

1. This hearing has been done through hybrid mode.

CM APPL. 66521/2025 (Exemption)

2. Allowed, subject to all just exceptions. Application stands disposed of.

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3. The present petition has been filed by the Petitioner under Article 226 and 227 of the Constitution of India, *inter alia*, seeking refund of a sum of Rs.55,16,676/-, which has been rejected by the impugned deficiency memo dated 4th August, 2025, issued by the Sales Tax Officer Class II/ AVATO, Ward 101, Zone 9.

4. Mr. Puneet Rai, ld. Counsel for the Petitioner submits that, initially, refund applications were filed within the period prescribed under Section 54

of the Central Goods and Services Tax Act, 2017 *(hereinafter, CGST Act')*. However, no deficiency memo was issued in respect thereof within the prescribed time. Thereafter, the consultant of the Petitioner withdrew the refund applications, and filed a fresh consolidated refund application, which has been rejected by the GST Department on the ground that it is time barred under Section 54 of the CGST Act.

5. Further, ld. Counsel for the Petitioner relies upon the decision in ***Hallmark vs. Jammu and Kashmir Goods and Services Tax Department* [2024] 167 taxmann.com**, passed by the High Court of Jammu and Kashmir and Ladakh, and decisions of this Court, to argue that when a fresh refund application is filed, the same is deemed to be in continuation of the earlier application, and cannot be held to be time barred.

6. Issue notice. Ms. Vaishali Gupta, ld. Panel Counsel, accepts notice on behalf of the Respondent.

7. Let the ld. Counsel for Respondent seek instructions in the matter, and file a short affidavit only on the aspect of limitation.

8. List on 21st January, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 27, 2025/kp/sm