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

\+ **W.P.(C) 16962/2025**

KRISHNA INTERNATIONAL AND ANR. .....Petitioner
Through: Ms. Rakshita Saxena, Adv.
versus

COMMISSIONER, CENTRAL GOODS AND SERVICE TAX AND ANR. .....Respondents
Through: Ms. Vaishali Gupta, Panel Counsel (Civil)/GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 10.11.2025

1. This hearing has been done through hybrid mode.

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2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

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3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the deficiency memo *i.e.*, Form GST-RFD-03 dated 10th September, 2025 in respect of refund application dated 18th October, 2024 filed by the Petitioner.

4. The grievance of the Petitioner is that the deficiency memo ought to have been issued within 15 days, however, the same is being issued now, *i.e.*, on 10th September, 2025. Ld. Counsel for the Petitioner further submits that the reasons stated in the deficiency memo are completely vague which are extracted below:

"1. Supporting documents attached are incomplete
2. Incomplete documents as per circular no. 125/44/2019 of GST"

5. Issue notice. Ms. Vaishali Gupta, ld. Counsel for the Respondent accepts notice. Let ld. counsel seek instructions in the matter.

6. List on 17th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 10, 2025/*kp/ck*