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

\+ **W.P.(C) 3967/2025**

HARBHAJAN SINGH THUKRAL .....Petitioner

Through: Mr. Hari Kishan, Adv.

versus

GOVERNMENT OF NCT OF DELHI DEPARTMENT OF TRADE AND TAXES & ANR. .....Respondents

Through: Mr. Aditya Singla, SSC, CBIC with
Ms. Shreya Lamba, Mr. Ritvik Saha &
Ms. Arya Suresh, Advs.
Ms. Vaishali Gupta, Adv. for GNCTD

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 20.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition seeks refund of a sum of Rs.9,09,727/- along with interest.

3. The case of the Petitioner is that it is an entity engaged in trading of motor parts and mobiles. The Petitioner is claiming to have made a refund application for the excess balance lying in the electronic cash ledger. The same was accepted by the concerned Jurisdictional Officer on 12th April, 2023, however, the amount was adjusted towards the outstanding liability of the Petitioner.

4. A perusal of the records would show that though initially a sum of Rs.7,71,000/- has been issued as refund to the Petitioner, the same has been

appropriated/adjusted towards the outstanding liabilities against the Petitioner, of Rs.10,71,941/- vide order dated 18th September, 2023.

5. On the last date *i.e.,* 7th April, 2025, it was submitted by the ld. Counsel for Delhi GST that a demand of Rs.12,10,668/- has been cancelled against the Petitioner and the same has been sent to the Goods and Services Tax Commissionerate, Palam. Accordingly, Mr. Singla, ld. SSC was directed to seek instructions.

6. Mr. Singla, ld. SSC has filed the counter affidavit dated 17th May, 2025 on behalf of Respondent No. 2 – GST Commissionerate, Delhi South, Palam. The stand of the Respondent No. 2 in the said counter affidavit is that the said liability against the Petitioner stands cancelled vide order dated 24th July, 2023 in FORM GST DRC-8A. However, the said order was not uploaded on the AIO portal which resulted in the appropriation of the sanctioned amount. The relevant paragraph of the counter affidavit reads as under:

> *"9. In so far as paragraph 8 of the writ petition is concerned, save and except what are matters of record and save for what are admitted hereinabove specifically, all other allegations and/or contentions to the contrary are denied and disputed. It is reiterated that it is a fact on record that the adjudicating authority noticed that there was an outstanding liability of Rs.12,10,668/- as reflected on AIO portal vide Form GST DRC-7A dated13.03.2022 issued by the concerned jurisdictional ward officer and accordingly, appropriated dues amounting Rs. 9,09,727/- by way of the impugned orders dated 12.04.2023 and 18.09.2023.*
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> *11. In so far as paragraph 13 of the writ petition is concerned, save and except what are matters of record and save for what are admitted hereinabove specifically, all other allegations and/or contentions to*

the contrary are denied and disputed. ***It is further submitted that the order dated 24.07.2023 in FORM GST DRC-8A was not uploaded onto the AIO portal which resulted in appropriation of the sanctioned amount against the outstanding liability of Petitioner****.*

*12. In so far as paragraph 14 of the writ petition is concerned, save and except what are matters of record and save for what are admitted hereinabove specifically, all other allegations and/or contentions to the contrary are denied and disputed****. It is submitted that the letter dated 10.04.2024 issued by the GSTO Ward 106 regarding "quashing outstanding portal" was issued after the issuance of impugned orders dated 12.04.2023 and 18.09.2023, and was a fact subsequent in time****."*

In view of the above, the Petitioner submits that the amount of refund being sought is liable to be paid to the Petitioner.

7. Accordingly, let the refund application be processed and the refund be paid to the Petitioner along with statutory interest in accordance with law within a period of two months from today.

8. The petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 20, 2025
kk/msh