

# TAX INFO

*Dated: 01.11.2020*

Latest update on GST Law: Information regarding **Refund of Unutilized Input Tax Credit** based on the **Petition filed before Delhi High Court**.

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## **Refund of Unutilized Input Tax Credit**

<b>Name of Petitioner</b>	Megicon Impex Pvt. Ltd.
<b>Name of Respondent</b>	Commissioner of Central Goods & Services Tax Delhi West & Ors.
<b>Name of Court</b>	HC-Delhi
<b>Case Number</b>	W.P. (C) 6556/2020
<b>Date of Judgement</b>	25/09/2020

Petitioner has claimed a refund of unutilized Input tax credit for the month of February, 2018 amounting to Rs. 66,07,432/-. But the claim was rejected on the ground that same was filed beyond limitation. Present writ petition has been filed challenging impugned orders dated 24th July, 2020 and 27th August, 2020 passed by the respondents for the Financial Year 2017-2018

Petitioner prays for directions to the respondents to issue a refund of unutilized input tax credit of Rs. 66,07,432/- for the month of February, 2018 to the petitioner as well as for a declaration that Paragraph 12 of Circular No.125/44/2019-GST dated 18<sup>th</sup> November 2019 is ultra vires Section 54 of the CGST Act, 2017.

Mr. Harpreet Singh, learned senior standing counsel, accepts notice on behalf of respondent and is permitted to file a counter-affidavit within three weeks.

Matter is listed for hearing on 09<sup>th</sup> December, 2020 along with W.P.(C) 6486/2020.

**Suresh Aggarwal, Advocate**

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