

**GIB/DL/Jian International /04.11.2019/HC-157**

**High Court Category :** Deficiency in refund application

**State :** Delhi

**Order No.:** GIB/DL/Jian International /04.11.2019/HC-157

**Name of Entry :**

Jian International v. Commissioner of Delhi Goods and Services Tax

**Date :** 04-11-2019

**Breif Issue :**

**Fact & Issues Involved:**

The Hon'ble High Court observed that as per Rules 90(2) and (3) of the Central Goods and Services Tax Rules, 2017 ('CGST Rules') the department has to either point out discrepancy/deficiency in FORM RFD-03 or acknowledge the refund application in FORM RFD-02, within fifteen days from the date of filing of the refund application. In case deficiencies are found, then the same are communicated to the assessee, requiring the assessee to file a fresh refund application after rectifying those deficiencies. In the present case, the petitioner's refund application is pending for processing. Neither acknowledgment nor deficiency memo has been issued within timeline of 15 days. Hence, refund application would be presumed to be complete in all respects as per Rule 89 of CGST Rules.

**Decision of Advance Ruling Authority :**

**Decision:**

The High Court held that the department has lost the right to point out any deficiency in the petitioner's refund application at this belated stage. The Court directed the department to pay the refund amount to the petitioner along with interest within two weeks.