

## **GIB/DL/Insitel Services Pvt. Ltd/16-09-2020/HC-158**

**High Court Category :** Rectified refund application

**State :** Delhi

**Order No.:** GIB/DL/Insitel Services Pvt. Ltd/16-09-2020/HC-158

**Name of Entry :**

Insitel Services Pvt. Ltd v. Union of India

**Date :** 16-09-2020

**Breif Issue :**

**Fact & Issues Involved:**

The writ petition was filed challenging Rule 90(3) of the Central Goods and Services Tax Rules, 2017 ('CGST Rules') to the extent wherein rectification of deficiencies are treated as submission of fresh application for the purpose of computing limitation period for refund claim and grant of interest on delayed refund under the Central Goods and Services Tax Act, 2017 ('CGST Act').

**Decision of Advance Ruling Authority :**

**Decision:**

Given the above submissions of the applicant, the Hon'ble High Court had issued notice to the govt. in this regard.