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

\# **CNR No. DLHC010211882026**

\+ W.P.(C) 6519/2026

RECYCLIB PRIVATE LIMITED .....Petitioner

Through: Mr. M.A. Ansari, Ms. Tabbassum Firdause and Md. Imran Ahmad, Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAX & ORS. .....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

O R D E R

% **04.08.2026**

1. The Petitioner claims to be engaged in the business of export of unwrought cobalt powder used in scrap batteries.

2. The Petitioner had filed an application dated 22.01.2022 seeking refund of Rs.31,44,891.77/- in respect of tax paid on export of goods. The said application was rejected on 22.04.2024. The Petitioner preferred an Appeal against the rejection order, which came to be allowed by the Appellate Authority *vide* order dated 06.01.2026, setting aside the refund rejection order dated 22.04.2024.

3. Pursuant to the aforesaid order, the Petitioner filed an application dated 27.03.2026 and the refund amount has since been released. The Petitioner claims *pendent lite* interest in terms of Section 56 of the Central Goods and Services Tax, 2017 (‘CGST Act’).

4. Learned counsel representing the Respondents submits that the Petitioner is required to approach the Department in this regard.

5. Section 56 of the CGST Act provides for payment of interest where the tax ordered to be refunded under Section 54(5) is not refunded within sixty days from the date of receipt of the application for refund.

6. The proviso thereto further provides for payment of interest where the claim for refund arises pursuant to an order passed by an Adjudicating Authority, Appellate Authority, Appellate Tribunal or Court, which has attained finality, and the refund is not made within sixty days from the date of receipt of the application filed consequent to such order.

7. In view of the aforesaid position, the Petitioner may approach the competent authority seeking interest in terms of Section 56 of the CGST Act. If such an application is filed, the same shall be considered and decided in accordance with law.

8. With these observations, the present Writ Petition is disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 04, 2026/sp/ad