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

\+ W.P.(C) 16962/2025

KRISHNA INTERNATIONAL AND ANR. .....Petitioners

Through: Mr. Jai Bansal, Ms. Rakshita Saxena, Ms. Namrata Kathuria, Advs.

versus

COMMISSIONER, CENTRAL GOODS AND SERVICE TAX AND ANR. .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (Civil) GNCTD, Ms. Rashi Aggarwal, Advocates for R-2

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% 24.04.2026

1. The present petition is filed by the petitioner praying therein setting aside the impugned deficiency memo in the Form GST RFD-03 dated 10th September 2025.

2. It is the case of the petitioner that it is registered under the CGST Act, 2017 and it has lodged refund claim in the Form GST RFD-01 on 18th October 2024 claiming refund of Rs. 74,967/-.

3. It is urged that the deficiency memo which is issued does not speak of the specific documents which are found to be attached to the Form are incomplete.

4. It is urged that the impugned deficiency memo is too vague to sustain.

5. As against above, the counsel for the respondent submits that a

perusal of the impugned deficiency memo which is in the Form GST RFD-03 specially permits the petitioner to apply afresh for refund upon rectification which are brought to the notice of the petitioner through impugned deficiency memo.

6. The counsel would urge that in regard to the contentions of the petitioner that the deficiencies noted in the deficiency memo are vague, it is claimed that if the time is granted, in detail the deficiencies which were noticed in the refund form of the petitioner shall be communicated.

7. We have considered the rival claims.

8. The fact remains that what is communicated to the petitioner is the deficiency memo which contains vague reasons *viz.* the supporting documents attached are incomplete and not satisfying the requirement under Circular 125/44/2019 of GST Act.

9. The perusal of the deficiencies which are communicated by the petitioner, *prima facie*, appears to be vague to understand and deal with.

10. In such an eventuality even if the respondents have permitted the petitioners a fresh refund application, in our view it is not open for the respondent to reject the claim for refund through a deficiency memo.

11. Even if the deficiency memo is considered to be an order rejecting the prayer of the petitioner for refund, still the reasons cited in the form of documents being incomplete is too vague to sustain such order.

12. That being so, we deem it appropriate to allow the petition in terms of prayer Clause a.

13. We direct the respondent to communicate to the petitioner within a period of 4 weeks from today the specific deficiencies which were noticed in the refund application submitted by the petitioner.

14. Upon receipt of such memo from the respondent in regard to the deficiency of documents, the petitioner shall make good the deficiencies by submitting the said shortfalls/documents within 4 weeks thereafter.

15. We direct the respondent to pass an appropriate speaking order in the matter of claim for refund afresh.

16. The petition, accordingly, stands allowed in the above terms.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 24, 2026/DM/OK