$~28

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

Date of Decision: 21st November, 2025
Uploaded on: 24th November, 2025

\+ **W.P.(C) 17694/2025**

IDP EDUCATION INDIA PRIVATE LIMITED.....Petitioner
Through: Ms. Bhawya Verma, Adv.

versus

GOVERNMENT OF N.C.T. OF DELHI & ORS......Respondents
Through: Counsel(Appearance not given)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

Prathiba M. Singh, J.(ORAL)

1. This hearing has been done through hybrid mode.

CM APPL. 73114/2025(*exemption*)

2. Allowed, subject to all just exceptions. Application is accordingly disposed of.

W.P.(C) 17694/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, directing the Appellate Authority to hear and decide the following appeals filed by the Petitioner:

- Appeal bearing reference no. AD0709210105690 dated 29th September, 2021;
- Appeal bearing reference no. AD071122004213Y dated 17th November, 2022; and
- Appeal bearing reference no. AD071123008862D dated 23rd

November, 2023.

4. The Petitioner has entered into a Support Service Agreement with the IDP Australia and provides student recruitment related support services. The Petitioner filed various refund applications for Financial Years 2019-2020, 2020-2021 and 2021-2022. The details of the said applications are as under

Sr.	Proceedings	F.Y. 2019-20	F.Y. 2020-21	F.Y. 2021-22
1	Refund Application in RFD-01	30.03.2021	23.03.2022	31.03.2023
2	Refund Application Acknowledgement in RFD-02	10.06.2021	30.05.2022	02.06.2023
3	Show Cause Notice in RFD-08	10.06.2021	30.05.2022	02.06.2023
4	Extension granted for 7 days.	-	17.06.2022	-
5	Reply to Show Cause Notice in RFD-09	22.06.2021	22.06.2022	16.06.2023
6	Refund rejection order in RFD-06	29.06.2021	23.08.2022	24.08.2023
7	Appeal to Appellate Authority in APL-01	28.09.2021	17.11.2022	23.11.2023
8	Physical filing of appeal	15.12.2021	13.12.2022	30.11.2023
9	Favourable Delhi CESTAT Order submitted	10.12.2021	-	-
10	Request for early hearing	05.05.2022	-	-

Sr.	Proceedings	F.Y. 2019-20	F.Y. 2020-21	F.Y. 2021-22
11	Adjournment letter	03.06. 2022	-	-
12	Request for early hearing	24.01. 2023	-	
13	Personal Hearing Notice received	29.01. 2024	13.04. 2023	-
14	Copies of Delhi High Court Order, along with request for early hearing	14.10.2024	14.10.2024	14.10.2024
15	Visit to Respondent No. 3's office	21.10.2024	21.10.2024	21.10.2024
16	Grievance raised on CPGRAMS.	02.01.2025	02.01.2025	02.01.2025
17	Reminder with respect grievance raised on CPGRAMS.	12.02.2025	12.02.2025	12.02.2025
18	Response received from CPGRAMS to visit the new Special Commissioner.	10.03.2025	10.03.2025	10.03.2025
19	Additional submissions	19.03.2025	19.03.2025	19.03.2025
20	Appeal acknowledgement generated in APL-02	04.04.2025	13.04.2023	-
21	Personal Hearing Notice received.	04.04.2025	04.04.2025	04.04.2025
22	Submitted copies of decisions passed in Petitioner's own case by the Delhi and Bombay High Court.	16.05.2025	16.05.2025	16.05.2025
23	Personal Hearing attended.	20.05.2025	20.05.2025	20.05.2025
24	Submitted copies of decisions passed by the Hon'ble Supreme Court in Oceanic Consultants	03.06.2025	03.06.2025	03.06.2025

5. The grievance of the Petitioner is that despite the appeals having been

filed way back in 2021, 2022 and 2023, the appeals have not yet been decided. The above list of dates would show that repeated hearings are being given to the Petitioner and despite these repeated hearings, orders have not been passed and the same have been kept pending. Ld. Counsel for the Petitioner submits that certain decisions of the Bombay High Court and other High Courts which have been passed in his favour have granted refund to the Petitioner.

6. In terms of Section 107 (13) of the Central Goods and Services Tax Act, 2017 (hereinafter, *'CGST Act'*), the appeals have to be decided within a period of one year. More than four years have passed in this matter since the first appeal was filed by the Petitioner. Section 107(13) of the CGST Act reads as under:

> ***"107. Appeals to Appellate Authority-***
> *xxxx*
> ***(13) The Appellate Authority shall, where it is possible to do so, hear and decide every appeal within a period of one year from the date on which it is filed:***
> *Provided that where the issuance of order is stayed by an order of a court or Tribunal, the period of such stay shall be excluded in computing the period of one year."*

7. The Appellate Authority cannot delay the adjudication or refund applications in this manner as the blocking of refunds could have adverse impact on businesses. Under these circumstances, this Court is of the opinion that the appeals would be liable to be decided expeditiously and in any case by 10th January, 2026, the adjudication order in the appeals shall be passed in accordance with law. If refunds are granted to the Petitioner, statutory interest shall also be liable to be paid to the Petitioner for the entire

period, as per law.

8. The Petitioner shall be given a notice for final hearing on the following mobile number:

- ***Mobile No.: +91 9910899725.***
- ***E-mail Address : pallavi.sood@idp.com***

9. The Petitioner shall appear before the Appellate Authority on **05th December, 2025 at 11:00 AM**. The notice in addition to the Petitioner shall also be served upon the ld. Counsel for the Petitioner on the following e-mail address:

- ***Mobile No.: 9910899725***
- ***E-mail Address : bhawya.varma@lumierelp.com***

10. The judgments of the Bombay High Court and other High Courts which have been passed in favour of the Petitioner may also be produced before the Appellate Authority for due consideration.

11. The petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

NOVEMBER 21, 2025/*PT/Ck*