

**HC - Despite High Court orders, no refund was issued to the wife of the deceased proprietor—prompting the Court to summon the concerned officer.**

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**REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF**

**Bhavna Luthra V/s Assistant Commissioner, Range 8, CGST, Delhi, decided on 9-4-2025**

**Key Issues:**

Can refund would be rejected if proprietor was died and Firm registration has been cancelled?

**The Hon'ble High Court Judgment:**

Where, following the demise of the proprietor, a refund claim filed by the proprietor's wife was rejected and the refund was not issued despite orders from the High Court, the concerned officer was directed to appear before the High Court on the next date of hearing.

Section 54 of Central Goods and Services Tax Act, 2017