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

+ **W.P.(C) 2134/2024**

M/S. GEONIX INTERNATIONAL PVT. LTD.Petitioner

Through: **Mr. Vineet Bhatia and Mr. Abhinav Sharde, Advocates.**

versus

UNION OF INDIA AND ORS.Respondents

Through: **Mr. K.G. Gopalakrishnan, Mr. Girish Kaul, Ms. Aishwarya Singh Rana, and Mr. Abhiram Venugopal, Advocates for R-4.**

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **06.02.2026**

1. After the prayer of the petitioner for refund of the tax was rejected, he was required to approach before this Court questioning the said orders, which are impugned in the petition.

2. Upon hearing the petitioner on 14th February, 2024, following order came to be passed:-

“ 1. Issue notice. Learned counsel for respondents accepts notice and raises a preliminary objection and submits that petitioner has an alternative remedy of appeal under Section 107 of the Central Goods and Services Tax Act, 2017.

2. Learned counsel for the petitioner submits that the order impugned herein dated 01.11.2023 has been passed by the Special



Commissioner (Zone-VIII), and the designated Appellate Authority is Joint Commissioner, much junior to the Special Commissioner.

3. *Learned counsel for the respondents prays for time to take instructions.*

4. *At request, list on 16.05.2024.”*

3. The matter thereafter was adjourned at least for not less than seven times and until this date the respondents have not clarified the position, which were observed in the order dated 14th February, 2024.

4. Learned counsel appearing on behalf of the respondents seeks time to report compliance.

5. List on 25th February, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 6, 2026

Sk/yr