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

\+ **W.P.(C) 5885/2024 & CM APPL. 24287/2024**

RIDHU TRADERS .....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr. Ramashish, Mr. Rishabh Jain & Ms. Tanya Saraswat, Advs.

versus

PR. COMMISSIONER OF DELHI GOODS AND SERVICES TAX .....Respondent

Through: Mr. KG Gopalakrishnan, Ms. Nisha Mohandas, Mr. Girish Kumar Kaul & Mr. Jayesh Khandelwal, Advs. (Mobile No. 9810813707)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 31.07.2025

1. This hearing has been done through hybrid mode.

2. The present petition under Article 226 and 227 of the Constitution of India has been filed *inter alia* challenging the deficiency memos in Form GST RFD-03 dated 11th July, 2023 & 9th October, 2023 both issued by the Sales Tax Officer Class II/AVATO. However, it is formed that, consequent to the impugned memos, an order dated 19th December, 2024 has been passed rejecting the refund application as well.

3. Upon a query from the Court, Mr. Jain, ld. Counsel for the Petitioner has made it clear that, in respect of the rejection of the refund order dated 19th December 2024, he does not wish to add any further grounds in the writ

petition.

4. The grounds which have already been raised would be pressed against the said order as well.

5. In view thereof, this is the last opportunity being granted to file the counter affidavit within two weeks, failing which, no further opportunity shall be granted. The matter shall proceed further on merits.

6. List on 17th September 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

JULY 31, 2025/*pd/Ar*.