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IN THE HIGH COURT OF DELHI AT NEW DELHI

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CNR No. DLHC010521752024

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W.P.(C) 11434/2024, CM APPL. 10578/2025

KING IMPEX THROUGH PARTNER RISHI GUPTA

.....Petitioner

Through: None.

versus

**COMMISSIONER OF DELHI GOODS AND SERVICES TAX
& ANR.**

.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC
with Ms. Arya, Ms. Shreya, Mr.
Dhananjay Gautam, Mr. Akhil,
Ms. Sakshi Chandna and Mr.
Nehaol, Advs.
Ms. Vaishali Gupta, Panel
Counsel (Civil) GNCTD, Adv.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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13.08.2026

1. The Counter Affidavit filed by the Respondent is taken on record.
2. Learned Counsel appearing for the Respondent submits that, after adjusting the amount towards penalty, the refund due to the Petitioner has already been paid.
3. List in the Supplementary List on 08.09.2026.
4. Registry is directed to inform learned Counsel representing the Petitioner.

ANIL KSHETARPAL, J

SHAIL JAIN, J

AUGUST 13, 2026/kp/rm