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

\+ **W.P.(C) 12276/2025 & CM APPL. 49975/2025**

MICHAEL AND SUSAN DELL FOUNDATION INDIA LLP .....Petitioner

Through: Mr. Tarun Gulati, Sr. Adv with Mr. Kumar Sambhav and Mr. Jayant Sharma, Advs.

versus

JOINT COMMISSIONER, CGST APPEALS-II, DELHI, THROUGH OFFICE OF THE COMMISSIONER OF CENTRAL TAX APPEALS-II & ANR. .....Respondents

Through: Mr Atul Tripathi SSC

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 14.08.2025

1. This hearing has been done through hybrid mode.

CM APPL. 49976/2025 (for Exemption)

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

W.P.(C) 12276/2025 & CM APPL. 49975/2025

3. The Petitioner has filed the present petition impugning the Order-in Appeal dated 10th June, 2025 passed by the Office of the Commissioner of Central Tax Appeals– II, Delhi by which various refunds sought by the Petitioner have been rejected.

4. Ld. Senior Counsel for the Petitioner submits that the issue raised in the appeal is about intermediaries and their entitlement for refunds. The order-in-original dated 10th June, 2024, had actually granted the refunds to the Petitioner. However, in the meantime, the Petitioner has also received a recovery notice dated 11th March, 2025.

5. Ld. Senior Counsel for the Petitioner also submits that the issue raised in this petition is fully covered by the decision of this Court in ***Cube Highways and Transportation Assets Advisor Private Limited*** *v.* ***Assistant Commissioner of CGST, (2023) 9 Centrax 290 (Del.).***

6. Mr. Gulati, ld. Senior Counsel further submits that though the refund orders have been sanctioned, no credit was made of the said refund amounts in the Petitioner's account and hence, even the recovery notice is untenable.

7. Considering that there are several other matters which are pending in this Court on similar issues, let notice be issued in this matter. Mr. Atul Tripathi, ld. SSC accepts notice.

8. In view of the stand of the Petitioner that no refunds were in fact received, no steps shall be taken for recovering any amounts from the Petitioner until further orders of this Court.

9. In the meantime, let the counter affidavit be filed within four weeks. Rejoinder, if any, be filed within two weeks thereafter.

10. List before the Joint Registrar on 15th September, 2025.

11. List before this Court on 18th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 14, 2025

Sk/ss