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

+ **W.P.(C) 13058/2024**

M/S SHILPY INTERNATIONALPetitioner

Through: Mr. Vijay Gupta & Mr. Arihant Jain,
Advs.

versus

COMMISSIONER OF VAT & ANR.Respondents

Through: Mr. K.G. Gopalakrishnan, Ms. Nisha
Mohandas, Mr. Kunwar Raj Singh,
Adv. with Mr. Kunal Prabhakar,
GSTO Ward 39& Mr. Poshinder
Singh, LA DTT, GNCTD.

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AND

+ **W.P.(C) 13093/2024**

SHILPY INTERNATIONALPetitioner

Through: Mr. Vijay Gupta & Mr. Arihant Jain,
Adv.

versus

COMMISSIONER OF VAT & ANR.Respondents

Through: Mr. K.G. Gopalakrishnan, Ms. Nisha
Mohandas, Mr. Kunwar Raj Singh,
Adv. with Mr. Kunal Prabhakar,
GSTO Ward 39& Mr. Poshinder
Singh, LA DTT, GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **03.04.2025**

1. This hearing has been done through hybrid mode.



2. The present petition has been filed by the Petitioner- M/s Shilpy Commercial under Article 226 and 227 of the Constitution of India *inter alia* seeking a direction to the Respondents to process and release the eligible refund amounting to Rs. 24,41,338/- along with *pendent lite* interest.
3. Ld. Counsel for the Respondent relies upon an order dated 31st January, 2025 which has been passed by the Office of Additional Commissioner-I (Zone-1), Department of Trade and Taxes explaining as to why the refund claim filed by the Petitioner has not been processed.
4. Let the Petitioner file an affidavit dealing with each of the observations made in the said order within four weeks.
5. List before the Joint Registrar on 9th May, 2025.
6. List before Court on 7th August, 2025.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 3, 2025

dj/ck