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

\+ **W.P.(C) 13956/2025 & CM APPL. 57130/2025**

M S GRAHIL ENTERPRISES LLP .....Petitioner

Through: Ms. Priyadarshi Manish & MS. Anjali J. Manish, Advs.

versus

COMMISSIONER OF CUSTOMS & ORS. .....Respondents

Through: Ms. Vaishali Gupta & Ms. Urvi Anand Advs. for GNCTD.

Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Ms. MR Sanidhya Sharma, Mr. Akshay Saxena and Ms. Shivali Saxena, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 10.09.2025

1. This hearing has been done through hybrid mode.

CM APPL. 57130/2025 (for exemption)

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

W.P.(C) 13956/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, seeking issuance of an appropriate writ directing the Respondents to release the Integrated Goods and Services Tax (hereinafter, *'IGST'*) to the Petitioner to the tune of Rs. 1,49,69,250.72/.

4. The Petitioner is aggrieved by the non-grant of IGST refund amounting to Rs. 1,49,69,250.72/-, duty drawback of Rs. 10,66,841/- and RoDTEP of Rs. 3,27,555/-.

5. The case of the Petitioner is that the exports were made from April, 2023

to December, 2023 of automobile parts *vide* 35 shipping bills from ICD Patparganj. In respect of 22 shipping bills, the refunds have been given to the Petitioner but in respect of the 13 consignments, the amounts have not been paid. Hence, the present petition.

6. Issue notice. Mr. Harpreet Singh, ld. SSC for the Respondent accepts notice.

7. Let a counter affidavit be filed within four weeks. Rejoinder, thereto, be filed within two weeks.

8. List on 20th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 10, 2025
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