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

\+ CONT.CAS(C) 1465/2025

ALKESH TACKER HUF REPRESENTED BY ITS KARTA ALKESH TACKER .....Petitioner

Through: Mr. Kanishk Rana, Advocate.

versus

GAURAV YADAV .....Respondent

Through: Mr. Sumit K. Batra, Advocate.

CORAM:
HON'BLE MR. JUSTICE AMIT SHARMA

O R D E R

% **26.09.2025**

1. This hearing has been done through hybrid mode.

2. The present petition under Section 12 of the Contempt of Courts Act, 1971, read with Article 215 of the Constitution of India, seeks the following prayers:

> "a) Summon the Respondent and punish him in accordance with law for his contemptuous conduct and willful disobedience of the Judgment dated 12.08.2025 passed by this Hon'ble Court in W.P. (C) No. 2486/2025; and/ or
> b) pass such other/further order(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

3. *Vide* judgment dated 12.08.2025 passed in W.P.(C) No. 2486/2025, the Hon'ble Division Bench of this Court, passed the following directions:

> "14. Accordingly, the impugned order dated 14th November, 2024 is set aside. The refund of the Petitioner shall be processed and credited along with the statutory interest within a period of two weeks from today. If the same is not duly credited, after the expiry of 03rd September, 2025, interest @ 12% would be liable to be paid

to the Petitioner.
15. A copy of this order shall be brought to the notice of the Commissioner of Department of Trade and Taxes, GNCT, Delhi so that proper instructions are given in order to ensure that the exporters and others who are entitled to refunds are not repeatedly subjected to the hardships to obtain the refunds."

4. Learned counsel for the petitioner submits that the respondent has issued a notice dated 16.09.2025, for hearing under section 75(4) of the Central Goods and Services Tax Act, 2017, wherein Rs. 3,09,557/-, out of the total refund amount of Rs. 10,05,341/-, has been disputed by the department.

5. The learned counsel for the respondent, on advance notice, submits that the petitioner was to appear before the concerned Authority on 22.09.2025 at 11:00 AM, however, there was no appearance on behalf of the petitioner. It is further submitted that on petitioner appearing before the concerned Authority, the undisputed amount/refund will be released to him within a period of 2 weeks.

6. Let the petitioner before the concerned Authority, i.e., Officer of Joint Commissioner (Z-II), Dept. of Trade and Taxes, Vyapyar Bhawan, I.P. Estate, New Delhi on 09.10.2025 at 11:00 AM.

7. List for compliance on 29.10.2025.

AMIT SHARMA, J

SEPTEMBER 26, 2025/bsr/*db*