$~55

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

\+ **W.P.(C) 16142/2025**

SHREE MAHA GAURI EXPORTS .....Petitioner
Through: Mr. Shafiq Khan, Adv.

versus

ASSISTANT COMMISSIONER CGST & ORS. .....Respondents
Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh, Mr. Harsh Singhal, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 11.11.2025

1. This hearing has been done through hybrid mode.

CM APPL. 66083/2025 (for exemption)

2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

W.P.(C) 16142/2025

3. The present petition has been filed by the Petitioner under Article 226 and 227 of the Constitution of India, *inter alia*, challenging the impugned Order-in-Appeal dated 28th February, 2025 passed by ld. Additional Commissioner of CGST (Appeals-I), Delhi *(hereinafter, 'impugned OIA')*, to the extent that the Petitioner's claim for refund that was sought, was partially rejected.

4. The Petitioner had made a total refund claim of unutilized Input Tax Credit *(hereinafter, 'ITC')* on account of export of goods, to the tune of Rs. 26,19,010/-. Out of the Net ITC of Rs. 26,17,183/-, as taken by the

Adjudicating Authority, Rs. 13,80,195/- has been claimed, and the remaining amount has been rejected.

5. Issue notice.

6. Let Counter Affidavit be filed within four weeks.

7. Rejoinder thereto, be filed within two weeks thereafter.

8. List before the Joint Registrar on 17^{th} December, 2025.

9. List before the Court on 25^{th} March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 11, 2025/*tg/sm*