



\$~161

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 17964/2025**

M/S GANESH DUPLEX PVT. LTD.Petitioner

Through: Mr. Priyadarshi Manish & Ms.
Madhuri Malegaonkar, Advs.

versus

COMMISSIONER OF CUSTOMS & ORS.Respondents

Through: Ms. Urvi Mohan, Adv. for DGST.
Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Mr. Jatin Gaur, Mr. Jai
Ahuja, Mr. Akshay Saxena & Ms.
Shivali Saxena, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE MINI PUSHKARNA

ORDER

% **27.11.2025**

1. This hearing has been done through hybrid mode.
2. The present writ petition has been filed by the Petitioner seeking the following reliefs:

(a) Direction to the Respondents to release the IGST to the Petitioner against shipping bill No.4676863 dated 16th October, 2023 (Rs.9,38,153.66), shipping bill No. 5685965 dated 30th November, 2023 (Rs.19,98,524.48) and shipping bill No.5742245 dated 1st December, 2023 (Rs.19,67,066.46), cumulatively amounting to Rs. 49,03,744.6;

(b) Direction to the Respondents to pay interest @ 9% to the Petitioner on the amount of refund of IGST of Rs.9,38,153.66 from 16th October, 2023 with regard to shipping bills bearing No.4676863, IGST refund of Rs.19,98,524.4 from 30th November, 2023 with regard to shipping



bill No.5685965 and IGST refund of Rs.19,67,066.46 from 1st December, 2023 with regard to shipping bill No.5742245, upto the date on which the amount of refund is paid to the Petitioner, cumulatively amounting to Rs. 49,03,744.6;

(c) Direction to the Respondents to grant the duty drawback amounting to Rs.16,038/- against shipping bill No.4676863 dated 16th October, 2023; drawback amounting to Rs.1,42,587/- against shipping bill No.5685965 dated 30th November, 2023 and drawback amounting to Rs.1,40,340/- against shipping bill No.5742245 dated 1st December, 2023, cumulatively amounting to Rs. 2,98,965/-;

(d) Direction to the Respondents to grant the benefit of RODTEP amounting to Rs.30,081/- against shipping bill No.4676863 dated 16th October, 2023; RODTEP amounting to Rs.35,646/- against shipping bill No.5685965 dated 30th November, 2023 and RODTEP amounting to Rs.35,086/- against shipping bill No.5742245 dated 1st December, 2023, cumulatively amounting to Rs. 1,00,813/-.

3. Issue notice. Ms. Suhani Mathur, Id. Counsel accepts notice on behalf of Mr. Harpreet Singh, Senior Standing Counsel for the Department.
4. Let a counter affidavit be filed within a period of four weeks. Let rejoinder be filed within a period of four weeks, thereafter.
5. List before the Joint Registrar on 12th January, 2026.
6. List before the Court on 27th March, 2026.

PRATHIBA M. SINGH, J.

MINI PUSHKARNA, J.

NOVEMBER 27, 2025/Rahul/msh