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

\+ **SERTA 20/2024 & CM APPL. 73818/2024**

M/S THE DELHI GOLF CLUB .....Appellant

Through: Mr. V. Lakshmikumaran Mr. Yogendra Aldak, Mr. Kunal Kapoor, Ms. Purvi Sinha, Mr. Yatharth Tripathi and Mr. Rishav Kumar, Advs.

versus

COMMISSIONER OF CENTRAL TAX, SOUTH DELHI COMMISSIONERATE, CGST DELHI & ANR. .....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel along with Ms. Suhani Mathur, Adv. (M: 98112 53531)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE AMIT SHARMA

O R D E R

% 17.12.2024

1. This hearing has been done through hybrid mode.

CM APPL.73818/2024 (for exemption)

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

SERTA 20/2024

3. The present appeal has been filed on behalf of the Appellant-M/s The Delhi Golf Club under Section 35G of the Central Excise Act, 1944 challenging the impugned order dated 7th June, 2024 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi *('CESAT')*.

4. The impugned order dismissed the appeal filed by the Appellant and *inter alia* held that the refund claims filed by the Appellant claiming refund of service tax are not maintainable in the absence of challenge to the self-

assessment.

5. Issue notice.

6. Mr. Harpreet Singh, ld. Counsel accepts notice. If he wishes to file reply, he may do so by the next date of hearing.

7. List on 4th February, 2025 for consideration as to whether any question of law arises or not.

PRATHIBA M. SINGH, J.

AMIT SHARMA, J.

DECEMBER 17, 2024/*dk/rks*