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

\+ **W.P.(C) 18219/2025 & CM APPL. 75324/2025**

MS NETGEAR TECHNOLOGIES INDIA PVT LTD .....Petitioner

Through: Ms. Priyanka Rathi, Ms. Ashwini Chandrasekaran & Ms. S. Gupta, Advs.

versus

THE ADDITIONAL COMMISSIONER CGST APPEALS I & ORS. .....Respondents

Through: Mr. Shashank Sharma, SSC with Ms. Malika Kumari, Adv. for R-2&3.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

O R D E R

% 01.12.2025

1. This hearing has been done through hybrid mode.

CM APPL. 75324/2025 (for exemption)

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

W.P.(C) 18219/2025

3. The Petitioner is aggrieved by the impugned order dated 14th May, 2025 by which, *inter alia,* a refund of a total sum of Rs. 59,38,676/- along with applicable interest of Rs. 9,92,816/- granted *vide* Refund Sanction order dated 29th April, 2024, has been set aside by the Commissioner (Appeals), CGST.

4. The grievance of the Petitioner is that the Refund Sanction order had granted the said refund, however, in the impugned order, the Petitioner has been held to be an intermediary without any basis.

5. Issue notice. Mr. Shashank Sharma, ld. SSC for the Respondent

Department accepts notice.

6. Let ld. SSC for the Respondent Department file the counter affidavit within four weeks.

7. He also submits that the GST Appellate Tribunal (hereinafter "*GSTAT*") is now operational and the Petitioner can always file the appeal there.

8. However, ld. Counsel for the Petitioner refutes this position, and submits that the GSTAT is not able to accept any appeals as there are several glitches on the portal. Hence, it is not possible to file the appeal before GSTAT.

9. On this issue, let a status report be filed by the Union of India. The Court has called out repeatedly for the ld. Counsel for the Union of India, however, none appears.

10. Accordingly, Mr. Sharma, ld. SSC will also seek instructions in respect of this aspect as well and place the same in the counter.

11. No coercive steps shall be taken against the Petitioner for seeking recovery of the already refunded amount.

12. List on 23rd March, 2026.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 1, 2025

dj/msh