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

+ **W.P.(C) 1397/2025**

M/S CA INTERNATIONAL

.....Petitioner

Through: Mr. Abhishek Sharma, Mr. Sachin
Singh Shahi, Ms. Neetu Sharma,
Advs.

versus

**ASSISTANT COMMISSIONER, PALAM DIVISION,
CGST DELHI, SOUTH**

.....Respondent

Through: Mr. Ruchesh Sinha, Sr. St. Counsel

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **07.04.2026**

CM APPL. 19329/2026

1. The present application has been filed by the petitioner seeking restoration of W.P.(C) 1397/2025.
2. For the reasons stated in the application, the application is allowed and the writ petition is restored to its original number.
3. The application is disposed of.

W.P.(C) 1397/2025

4. In the matter of IGST Refund, the respondent acknowledged the request forwarded by the petitioner on 7th August 2022 which led to issuance of show-cause notice on 25th September 2023 and the personal hearing was offered on 10th October 2023.
5. The petitioner, citing indisposition of health, submitted a medical



certificate and as such the hearing was deferred to 23rd October 2023, whereas the order came to be passed on show-cause notice on 11th October 2023.

6. The contentions are that the impugned order is passed without hearing the petitioner though an opportunity of statutory hearing is provided and was assured by the respondent.

7. At the request of respondent, by way of last chance, list on 15th April 2026.

NITIN WASUDEO SAMBRE, J

/

AJAY DIGPAUL, J

APRIL 7, 2026/DM/OK