



Sr. No. 21

2026 JK LHC-JMU:1091-DB

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

CJ Court

Case: WP(C) No. 266/2024

Uploaded on: 23.04.2026

Komal Paper Mills

.....Appellant(s)/Petitioner(s)

Through: Mr. Jatin Mahajan, Advocate
(Through VC)

Vs

Union of India and ors.

..... Respondent(s)

Through: Mr. Rohan Nanda, CGSC

**Coram: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJNESH OSWAL, JUDGE**

**ORDER
22.04.2026**

1. Learned counsel appearing for the parties have submitted that the controversy involved in the present petition stands already considered and adjudicated by a Coordinate Bench of this Court in terms of order dated 30.03.2026 passed in WP(C) No. 267/2024.
2. In view of the above, the writ petition is disposed of by directing respondent No. 3 to pass fresh orders regarding refund claimed by the petitioner but rejected in terms of refund orders dated 29.07.2018, in light of the judgments referred in order dated 30.03.2026 and circular dated 18.07.2025 issued by the Ministry of Finance, within a period of six weeks from the date of receipt of certified copy this order.
3. **Disposed of.**

**(RAJNESH OSWAL)
JUDGE**

**(ARUN PALLI)
CHIEF JUSTICE**

**Jammu
22.04.2026
*Neha-II***

Whether the order is speaking:
Whether the order is reportable:

Yes/No.
Yes/No.