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

+ **W.P.(C) 7449/2026**

HYBON ELECTRONICS PRIVATE LIMITED Petitioner

Through: Mr. Khursheed Ahmad, Mr. Mohd
kamil and Mr. Shahin, Advs.

versus

**THE ASSISTANT COMMISSIONER OF DGST
& ORS.**

.....Respondents

Through: Mr. Sameer Vashisht, Adv [Standing
Counsel (Civil) GNCTD] with
Vaishali Gupta, Adv [Panel Counsel
(Civil) GNCTD] Sumit Batra, Adv
[Panel Counsel (Civil) GNCTD] With
Nikhil Kumar, IAS Commissioner,
Department of Trade and Taxes for
R-1&2.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **24.07.2026**

1. Through the present Writ Petition, the Petitioner prays for issuance of a writ in the nature of **Mandamus**, directing the Respondents to process and grant the refund of Integrated Goods and Services Tax (IGST) amounting to approximately Rs.4,10,00,000/- (Rupees Four Crores and Ten Lakhs only), along with the applicable interest, for the tax period of October, Financial Year 2024-2025.

2. Yesterday, after taking note of the fact that the Respondents had neither filed a reply nor taken any effective steps in the matter, the learned



Commissioner was requested to attend the hearing through video conferencing. Pursuant thereto, Mr. Nikhil Kumar, Commissioner, is present today. This Court has been apprised that the proprietors of the Petitioner Firm were earlier arrested and that a Show Cause Notice under Section 74 of the Central Goods and Services Tax Act, 2017 has already been issued to the petitioner.

3. The learned Commissioner has assured the Court that the application filed by the Petitioner seeking refund of the IGST amount shall be processed and a final order thereon shall be passed within a period of two weeks.

4. The learned Commissioner has further assured the Court that, in future, applications of a similar nature shall be processed promptly and disposed of expeditiously.

5. In view of the aforesaid statement, the present Writ Petition is disposed of. While passing the order on the Petitioner's refund application, the competent authority shall also examine the Petitioner's request for provisional release of 90% of the IGST amount, in accordance with law. With the aforesaid observations, the present Writ Petition is disposed of.

ANIL KSHETARPAL, J

SHAIL JAIN, J

JULY 24, 2026/kp/MM