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

CNR No. DLHC010397232026

+ W.P.(C) 12315/2026, CM APPL. 57180/2026
M/S MICRO FOCUS SOFTWARE SOLUTIONS INDIA
PRIVATE LIMITED Petitioner

Through: Ms. Priyanshi Chakraborty, Ms.
Ashwini Chandrasekharan,
Adv.

versus

SPECIAL COMMISSIONER & ORS. Respondents

Through: Mr. Sumit K. Batra, Ms.
Priyanka Jindal, Adv. for
GNCTD.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

% **24.08.2026**

1. The only prayer made in the present Writ Petition is to direct the Respondents to process and decide the Petitioner's pending refund applications filed for the Financial Year ('FY') 2017-18 and FY 2018-19.
2. Learned counsel representing the Respondents that the Petitioner is not appearing before the Authority and therefore, there is a delay in processing the refund applications.
3. Learned counsel representing the Petitioner submits that the Petitioner undertakes to appear before the Authority.
4. The statement of learned counsel representing the Petitioner is taken on record.
5. At this stage, learned counsel representing the Respondents



submits that in the event the Petitioner appears before Mr. Gurpreet Singh, Additional Commissioner, Zone-II/(KCS), Department of Trade & Taxes, Govt. of NCT of Delhi, I.P. Estate, New Delhi-110002 on 03.09.2026 at 11:00 AM, the pending refund applications will be processed and decided within a period of one month.

6. Keeping in view the aforesaid position, the present Writ Petition is disposed of, while directing the Respondents to process and decide the Petitioner's pending refund applications within a period of one month irrespective of the fact whether the Petitioner appears before the Authority or not.

7. The pending application shall stand closed.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

AUGUST 24, 2026

jai/ad