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

CNR No. DLHC010408292026

+ **W.P.(C) 12629/2026 & CM APPL. 58545/2026**

**INFINITE FASHION GLOBAL EXPORTS LLP THROUGH ITS
PARTNER MR. ANIL KUMAR AGARWAL Petitioner**

Through: **Mr. Rakesh Kumar, Mr. Parveen
Kumar Gambhir, Mr. Naveen Advs.**

versus

**SALES TAX OFFICER CLASS II DELHI GOODS
AND SERVICE TAX Respondent**

Through: **Ms. Vaishali Gupta, Panel Counsel
(Civil)/GNCTD.**

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN (THROUGH VC)

ORDER

% **01.09.2026**

1. Through this Writ Petition filed under Article 226 of the Constitution of India, the Petitioner, *inter-alia*, prays for issuance of a Writ in the nature of Certiorari to quash Show Cause Notice dated 29.10.2025 and Order passed on 09.12.2025(hereinafter 'the Impugned Order').

2. In substance, the Petitioner prays for refund of un-utilized Input Tax Credit (ITC) amounting to Rs.7,53,822 which has been rejected by the Adjudicating Authority on 09.12.2025. The Petitioner claims that he was not served with any notice except uploading the Show Cause Notice on the web portal. The Petitioner filed appeal against the Impugned Order, however, withdrew the same and filed the present Writ Petition while trying to take



the benefit of the judgment passed by the Division Bench of Hon'ble Punjab and Haryana High Court in the case of ***Luxmi Traders vs. Union Territory of Chandigarh & Ors*** (CPW No. 27139/2025) and other connected cases decided on 21.07.2026.

3. Since the Petitioner has already filed appeal which has been withdrawn, therefore, it is found appropriate to relegate the Petitioner to the remedy of appeal. Hence the order permitting the Petitioner to withdraw the appeal is set aside and the appeal filed by the Petitioner is restored to its original number.

4. The Appellate Authority is requested to adjudicate the same in accordance with law.

5. With these observations, the Writ Petition along with pending applications, if any, is disposed of.

ANIL KSHETARPAL, J

SHAIL JAIN, J

SEPTEMBER 1, 2026/kp/hp