



\$~68

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

CNR No. DLHC010410162026

+ W.P.(C) 12669/2026, CM APPL. 58868/2026, CM APPL. 58869/2026 and CM APPL. 58870/2026

M/S MAGNUS ANALYTICS Petitioner

Through: Mr. R. Krishnan, Ms. Pankhuri Shrivastava, Mr. Atreya G C and Mr. Mukul, Advs.

versus

JOINT COMMISSIONER (Z-VIII) DEPT. OF TRADE AND TAXES, NEW DELHI Respondent

Through: Mr. Sumit K. Batra, Panel Counsel GNCTD (Civil) and Ms. Priyanka Jindal, Advocates

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

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

ORDER

% **01.09.2026**

1. Through the present writ petition the Petitioner has prayed for the following reliefs:-

“a. to issue a writ of certiorari or any other appropriate writ, order or directions, quashing the impugned Order-in- Original dated 5.6.2026, as no personal hearing was granted before passing the said order;

b. to issue a writ of mandamus or any other appropriate writ, order or directions to the respondent to grant a personal hearing to the Petitioner and pass a de novo order;

c. to issue a writ of mandamus or any other appropriate writ, order or directions to the respondent to pass a reasoned order on the time bar aspect;”

2. Learned counsel representing the Petitioner submits that the opportunity of personal hearing was granted by the predecessor-in-office of the Authority which ultimately passed the order rejecting the refund application. Thus, the officer who passed the impugned order



had not personally heard the Petitioner.

3. Learned counsel representing the Respondent does not dispute the aforesaid position.

4. Keeping in view the aforesaid admitted position, the order dated 05.06.2026 is set aside. The Competent Authority is directed to grant a fresh opportunity of personal hearing to the Petitioner on 07.09.2026 and thereafter, pass a fresh order, uninfluenced by the previous order dated 05.06.2026.

5. The Competent Authority shall pass a reasoned order after considering the reply already filed by the Petitioner as well as any written submissions that may be filed by the Petitioner.

6. With these observations, the present Writ Petition, along with pending applications, is disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

SEPTEMBER 01, 2026/da/ad