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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 2929/2024**  
**M/S SAINATH TRADEHOME PVT LTD** ..... Petitioner  
Through: Ms. Jaya Pahwa, Advocate.

versus

**COMMISSIONER OF DVAT**  
**AND ANOTHER** ..... Respondents  
Through: Appearance not given.

**CORAM:**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**

% **28.02.2024**

**CM APPL. 12079/2024 (for exemption)**

Exemption allowed, subject to all just exceptions.

This application stands disposed of.

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1. Petitioner seeks a direction to the respondents to release the refund of sum of Rs. 86,07,600/-. Petitioner contends that by order dated 08.12.2023 in W.P. (C) 15787/2022, respondents were directed to process the refund application and dispose of the same in accordance with law by way of a reasoned and speaking order. He submits that till date, no order has been communicated and refund has also not been credited to the account of the petitioner.

2. Learned counsel for respondents submits that by an order dated 27.02.2024, a default assessment has been framed and a demand of Rs. 1,72,23,054/- has been created against the petitioner. A copy of the order has been e-mailed to the e-mail ID of Court Master. Same is taken on record.

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3. Learned counsel for the petitioner submits that no order has been received by the petitioner. He, however, seeks leave to withdraw the petition with liberty to the petitioner to impugn the default assessment order dated 27.02.2024.
4. Respondents are accordingly directed to communicate the order dated 27.02.2024 to the petitioner in addition through counsel within two days.
5. Petition is accordingly dismissed as withdrawn with liberty to the petitioner, as prayed for.

**SANJEEV SACHDEVA, J**

**RAVINDER DUDEJA, J**

**FEBRUARY 28, 2024/vp**