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

+ W.P.(C) 4823/2023 CM APPL. 18645/2023

M/S. JOINDRE SEALING PRODUCTSPetitioner

Through: Ms. Sakshi Singhal, Advocate.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Aditya Singla, SSC alongwith
Mr. Ritwik Saha and Mr. Raghav
Bakshi, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% **30.08.2024**

1. Learned counsel appearing for the petitioner submits that the controversy in the present case is squarely covered by the earlier decision of this Court in *Intec Export India Private Limited Vs. Union of India & Ors.*, 2023:DHC:7935-DB.
2. Mr. Singhla, learned counsel for the respondent submits that the controversy is covered by the aforementioned decision as well as by decision in the case of *TMA International Pvt. Ltd. & Ors. Vs. Union of India & Anr.*, 2021:DHC:1150-DB and the Special Leave to Appeal [Civil Number 17381/2022] against the said decision was dismissed by the Supreme Court by order dated 14.10.2022.
3. In view of the above, the present petition is allowed.
4. We direct the respondent to process the petitioner's claim for refund alongwith the applicable interest in accordance with law in light of the



aforesaid decisions.

5. The present petition is disposed of in the above terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 30, 2024

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