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

\+ W.P.(C) 4886/2021

GLOBAL IMPEX .....Petitioner

Through: None.

versus

COMMISSIONER OF GOODS AND SERVICE TAX & ANR.

.....Respondents

Through: Mr. Anuj Aggarwal, ASC, GNCTD and Mr. Yash Upadhyay, Adv. for R-1 and 2.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% 12.07.2024

1. None appears for the petitioner.

2. It is seen that counsel for the petitioner have been appearing intermittently.

3. The petitioner has filed the present petition *inter-alia* praying that directions be issued to the respondents to allow the petitioner's claims for refund along with interest. The petitioner claims in the writ petition that he had filed an application claiming refund on 18.09.2020. However, the same has not been decided as yet.

4. At the hearing held on 01.04.2022, Mr. Aggarwal, learned counsel for the respondent, had produced a rejection order dated 28.02.2022.

5. In the said circumstances, learned counsel for the petitioner had

sought some time to amend the present petition *inter-alia* to challenge the said rejection order dated 28.02.2022.

6. Thereafter, the petitioner filed an application [CM APPL.-39746/2022] seeking amendment of the present petition. The same was taken up for consideration by this court on 09.09.2022, and it was noticed that the application lacked clarity. Since none was present on behalf of the petitioner on the said date, hearing of the application was deferred to 13.09.2022.

7. On the said date, that is 13.09.2022, the learned counsel for the petitioner sought to withdraw CM APPL.-39746/2022 with liberty to file a fresh application. Accordingly, the petitioner's application for amendment to the above-captioned writ petition was dismissed as withdrawn.

8. Although the petitioner had sought liberty to file fresh application, it appears that no fresh application was filed thereafter.

9. The present matter was listed on four occasions after 13.09.2022.

10. On one of those occasions [hearing held on 13.10.2023] none had appeared on behalf of the petitioner. On two occasions [that is on 01.05.2023 and 13.03.2024] the petition was adjourned at the request of learned counsel for the petitioner.

11. In view of the above, we consider it apposite to dispose of the present petition as the petitioner's application for refund has been rejected by the order dated 28.02.2022, and the said order has not been challenged. We, however, clarify that the petitioner would not be precluded from availing such remedies in respect of the said rejection order, as available in accordance with law. The petitioner shall also be at liberty to file a fresh petition.

12. The petition is disposed of with the aforesaid observations.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 12, 2024/cl