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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 6030/2024**

M/S BTPL DISTRIBUTION PVT. LTD. Petitioner

Through: **Mr. Dayaar Singla & Mr. Rohit
Gupta, Advocates.**

versus

**ASSISTANT COMMISSIONER (CENTRAL EXCISE), GST
DIVISION, DELHI (NORTH) & ANR.** Respondents

Through: **Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Mr. Jatin Kumar Gaur
& Ms. Pritika Nagpal, Advocates.**

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **30.04.2024**

CM APPL. 25026/2024 (Exemption)

Allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 6030/2024

1. Petitioner impugns order dated 04.04.2024 whereby his application seeking refund has been rejected.
2. Learned counsel for the petitioner submits that the rejection has been on extraneous circumstances and even beyond the show cause notice that was issued. He submits that Adjudicating Authority has taken over a year to decide the refund application and even dismissed the same on extraneous ground.
3. Learned counsel for respondents who appears on advance notice submits that petitioner has an alternative remedy of an appeal and petitioner

W.P.(C) 6030/2024

Page 1 of 2



has not exhausted the same.

4. Faced with the said objection, learned counsel for the petitioner seeks leave to withdraw the petition with liberty to approach the Appellate Authority in accordance with law.

4. In view of above, the petition is dismissed as withdrawn with liberty as prayed for.

5. All the rights and contentions of the parties are reserved.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 30, 2024/sk