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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 8377/2024 and CM APPL. 34499/2024 (INTERIM RELIEF), CM APPL. 34500/2024 (LENGTHY SYNOPSIS & LIST OF DATES), CM APPL. 58233/2024 (DIRECTION)

HYBON TECHNOLOGIES PVT. LTD.Petitioner
Through: Ms. Anjali Jha Manish, Mr.
Priyadarshi Manish, Ms.
Muskan Saxena, Advs.

versus

SPECIAL COMMISSIONER-I DEPARTMENT OF TRADE
AND TAXES & ANR.Respondent
Through: Mr. Avishkar Singhvi, ASC.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

% **11.11.2024**

1. This writ petition has been preferred seeking the following reliefs:-

- “(a) Issue a writ order or direction in the nature of certiorari to quash the RFD-08 [Annexure P-2(Colly)] all dated 22.05.2024 issued by the Respondent No.2; and/or
- (b) Issue a writ order or direction in the nature of certiorari to quash the RFD-01 [Annexure P-1(Colly)] 10.05.2024, 23.04.2024, 23.04.2024, 04.04.2024, 01.04.2024, 30.03.202, 29.03.2024, 27.03.2024 and 25.03.2024 but all uploaded on 22.05.2024 issued by the Respondent;
- (c) Grant the cost of the petition; and
- (d) Pass such and further order(s) as may deem fit and necessary in the facts and circumstances of the present case.”

2. The petitioner is essentially aggrieved by the various notices issued by the respondents purporting to point out the defects accompanying the application for refund as well as the reasons stated in some of them, in terms of which the petitioner has been placed on



notice to show cause why its application for refund not be rejected.

3. Ms. Manish, learned counsel appearing in support of the writ petitioner, has taken us through some of the RFD-01s' and RFD-08s' which have come to be issued by the respondents. Quite apart from the challenge which the petitioner mounts to the merits of the matter, Ms. Manish also draws our attention to the detailed replies which had been submitted by the petitioner pursuant to the receipt of the RFD-01s' and RFD-08s' and which are yet to be finalized and disposed of.

4. In view of the aforesaid, in our considered opinion, the ends of justice would merit the writ petition being disposed of with a direction to the respondents to duly examine the response which has been submitted by the petitioner and to finalize the applications for refund by passing a reasoned and speaking order in accordance with law.

5. Accordingly, we dispose of the present writ petition by providing that the competent authority of the respondents shall duly examine and take into consideration the replies as submitted by the petitioner pursuant to the RFD-01s' and RFD-08s' issued and to dispose of the pending refund applications with expedition and preferably within a period of eight weeks from today.

6. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 11, 2024/neha