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IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 10.05.2024

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W.P.(C) 3932/2024

AL-KHAIR EXPORTS

..... Petitioner

versus

ASSISTANT COMMISSIONER, ZONE 8, WARD 89

..... Respondent

Advocates who appeared in this case:

For the Petitioner:

Mr. Puneet Agrawal, Mr. Rishabh Mishra and Mr.
Chetan Kumar Shukla, Advocates.

For the Respondents:

Mr. Rajeev Aggarwal, ASC with Ms. Shaguftha H.
Badhwar & Ms. Samridhi Vats, Advocates.**CORAM:-****HON'BLE MR. JUSTICE SANJEEV SACHDEVA****HON'BLE MR. JUSTICE RAVINDER DUDEJA****JUDGMENT****SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner impugns order dated 17.02.2022 whereby the refund of the petitioner has been rejected on the ground that petitioner had not submitted relevant documents i.e., Bank Statements, Party wise Ledger, Export Agreement and Letter of Undertaking for the month of



March 2021.

2. Learned counsel for the Petitioner submits that the refund application has been rejected on the ground that Petitioner has not furnished (i) bank statement, (ii) party-wise ledger, (iii) Export Agreement and (iv) Letter of Undertaking for the month of March 2021. Learned counsel submits that the Bank Realization Certificates were duly furnished to the Authority as also the Letter of Undertaking for the month of March 2021 was duly furnished besides other documents. He submits that insofar as the Export Agreement is concerned, there is no Export Agreement of the Petitioner with the importer, however, Petitioner has all supporting documents evidencing the export. He submits that though the referred documents are not relevant, however, without prejudice, he is willing to produce the documents except the Export Agreement in place of which, he shall produce the evidence of export for the consideration of the proper Officer.”

3. Learned counsel for respondent under instructions submits that the Proper Officer shall re-examine the documents submitted by the petitioner and also further documents as may be furnished by the petitioner in support of the claim of refund.

4. In view of the above, impugned order dated 17.02.2022 is set aside. The application seeking refund is restored on the file of the



Proper Officer.

5. Petitioner may file such additional documents as may be required in support of his application within a period of two weeks from today. Thereafter, the Proper Officer shall dispose of the application for refund after giving an opportunity of personal hearing to the petitioner. In case, Proper Officer requires any clarifications/documents, he shall duly intimate the same to the petitioner, who shall provide the same.

6. The petition is accordingly disposed of in the above terms.

7. It is clarified that this Court has neither considered nor commented on the merits and contentions of either party. All rights and contentions of the parties are reserved.

SANJEEV SACHDEVA, J

MAY 10, 2024/MR

RAVINDER DUDEJA, J