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

+ **W.P.(C) 15939/2024**

KANONE TECHNOLOGIES LIMITEDPetitioner
Through: **Mr. Mohit Gupta, Adv.**

versus

COMMISSIONER OF TRADE AND TAXES AND ORS
.....Respondents
Through: **Mr. Udit Malik, Additional
Standing Counsel (Civil)
GNCTD with Mr. Vishal
Chanda and Ms. Rima Rao,
Advs.**

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

ORDER
% **19.11.2024**

CM APPL. 67006/2024 (Ex.)

Exemption is allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 15939/2024

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

“(a) Issue a Writ of mandamus/declaration or any other Writ, Order or directions directing the respondents to issue the refund of Rs.2,23,68,880/- for the Month August 2023 and September 2023 (Table-1);

(b) Grant interest @ 6% as per Section 56 of CGST Act on Refund claimed amount from the expiry of two months from the filing of respective refund application till the date of actual payment; And

(c) Grant any other relief as deemed fit in the circumstances of the case.”



2. Bearing in mind the limited nature of the grievance which stands raised, we dispose of the same by providing that the competent authority of the respondents shall duly evaluate the claim for refund as raised at the behest of the writ petitioners and dispose of the same by passing a reasoned and speaking order within a period of four weeks from today.

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

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 19, 2024

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