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

+ **W.P.(C) 16287/2024**

RAGHAV GARGPetitioner

Through: **Mr. Anuraj Rajpal, Adv.**

versus

**AVATO WARD 66 STATE GOODS AND SERVICE TAX &
ANR.**Respondents

Through: **Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Adv.
for R-1 and R-2**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

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25.11.2024

CM APPL. 68596/2024 (Ex.)

Allowed subject to all just exceptions.

The application is disposed of.

W.P.(C) 16287/2024

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

“i) Issue a writ of mandamus or any other writ, order or direction of like nature to the Respondents for compliance of the Order Passed by the Hon'ble High Court of Haryana and Punjab vide C.W.P. No. 25057 of 2021 dated 08.07.2022 to quashing the proceedings under 129 of the CGST Act, 2017 for the refund the amount deposited by the Petitioner

ii) Issuance of writ of mandamus or any other writ, order or direction in the nature thereof thereby directing the Respondents for Compliance of the Refund Sanction Order in GST RFD-06 passed on dated 30.08.2022

iii) Pass such further and other orders, as this Hon'ble Court may deem fit and proper in the nature and circumstances of the case.”



2. It is manifest that the writ petitioner essentially seeks enforcement of a judgment rendered by the High Court of Punjab & Haryana in C.W.P. No. 25057/2021.

3. We, consequently, find no justification to entertain this instant writ petition which shall stand disposed of with liberty reserved to the writ petitioner to initiate such proceedings as may be permissible in law, if it be its case that the judgment of that High Court has not been complied with.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 25, 2024

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