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

+ **W.P.(C) 1906/2025**

DEEPSHIKHA OVERSEAS PVT LTDPetitioner

Through: Mr. Kaushik, Mr. Ram Naresh,
Mr. P.K. Bansal, Mr. A.K. Jain
and Mr. Shobit Jaiswal, Advs.

versus

GOODS AND SERVICE TAX OFFICER

WARD - 92 & ANR.Respondents

Through: Mr. Sumit K. Batra, Adv. for
GNCTD.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

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07.03.2025

1. The petitioner has approached this Court aggrieved by a failure on the part of the respondents to reverse the entry in terms of which its Electronic Credit Ledger ['ECL'] had come to be debited in the hope of the refund application which had been made being accepted by the respondents.
2. Today, however and undisputedly, that refund application has come to be rejected. It is in the aforesaid backdrop that learned counsel for the petitioner submits that the petitioner must be accorded the facility of reversal of the debit which was made to the ECL.
3. Learned counsel representing the respondents on instructions states that the matter has been delayed on account of certain technical glitches and that it shall be resolved and all remedial steps taken within a period of one week from today. The statement so made is



recorded and accepted.

4. The writ petition shall stand disposed of accordingly.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J

MARCH 7, 2025/akc