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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 14118/2023**

MAX ESTATES LIMITED

.....Petitioner

Through: Ms. Arati Agarwal, Mr. Ankit Daga,
Mr. Alok Kumar and Mr. Rishabh
Jain, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Santosh Kumar Pandey, Adv. for
UOI.
Mr. Shubham Tyagi, SSC with Ms.
Navruti Ojha, Mr. Rishabh Chauhan &
Mr. Harish Saini, Adv.
Mr. Harpreet Singh, SSC with Mr. Jai
Ahuja, Mr. Sanidhya Sharma, Mr.
Akshay Saxena & Ms. Shivali Saxena,
Adv. for R-3

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AND

+ **W.P.(C) 14456/2023**

PHARMAX CORPORATION LIMITED

.....Petitioner

Through: Ms. Arati Agarwal, Mr. Ankit Daga,
Mr. Alok Kumar and Mr. Rishabh
Jain, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Anushree Narain, SSC and Mr.
Naman Choula, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **08.09.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed, *inter alia*, seeking refund of excess duty erroneously paid by the Petitioner under the head of 'Infra Cess'.



3. Ld. Counsel for the Petitioner wishes to withdraw the present petitions with liberty to file afresh as there is some change in the statutory position.
4. Accordingly, the present petitions are dismissed as withdrawn with liberty aforesaid.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 8, 2025

Rahul/msh