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

+ **CONT.CAS(C) 1072/2025**

HARENDRA SINGH

.....Petitioner

Through: Mr. Vedant Singh, Adv.
versus

COMMISSIONER OF GOODS AND SERVICE TAX

.....Respondent

Through: Ms. Vaishali Gupta, Panel counsel for
GNCTD.

CORAM:

HON'BLE MR. JUSTICE AMIT SHARMA

ORDER

22.09.2025

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1. This hearing has been done through hybrid mode.
2. The present petition under Article 215 of the Constitution of India read with Sections 11 and 12 of the Contempt of Courts Act, 1971, seeks the following prayers: -

“a. Initiate contempt proceedings against the Respondent under the Contempt of Courts Act, 1971 for wilful disobedience of the order dated 05.05.2025 passed by this Hon'ble Court in W.P. (C) 5848/2025;

b. Pass such other or further order(s) as this Hon'ble Court may deem fit and proper in the interest of justice.”

3. *Vide* order dated 05.05.2025 in W.P.(C) 5848/2025, Hon'ble Division Bench of this Court had passed the following directions: -

5. The Department, on the other hand, has given a notice for rejection of application of refund on the ground that the application filed by the Petitioner is barred by limitation. Moreover, certain documents were sought from the Petitioner who in turn, submitted all the documents. Despite the same, no decision has been taken in



respect of the refund application of the Petitioner.

6. In view thereof, the Petitioner prays for refund application to be processed expeditiously.

7. Ms. Gupta, Id. Counsel for the GNCTD submits that the same would be processed expeditiously.

8. Accordingly, it is directed that the refund application of the Petitioner shall be processed and the order shall be communicated by the Respondent by 15th June, 2025.”

4. A compliance affidavit has been filed on behalf of the respondent and an order dated 03.09.2025 rejecting the application filed on behalf of the petitioner seeking refund has been placed on record.

5. Learned counsel appearing on behalf of the petitioner seeks leave to withdraw the present petition with liberty to challenge the aforesaid rejection order before the Court of competent jurisdiction/appropriate forum in accordance with law.

6. Leave and liberty granted.

7. The petition is dismissed as withdrawn and disposed of with liberty to the petitioner as noted aforesaid.

8. Pending applications, if any, also stand disposed of.

AMIT SHARMA, J

SEPTEMBER 22, 2025/kr