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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 12077/2024**

BHARAT STEEL TRADERS THROUGH ITS PROPRIETOR MR.
BHARAT BHUSHAN BANSALPetitioner

Through: Mr Rakesh Kumar Mr Parveen
Kumar Gambhir and Mr
Naveen, Advs.

versus

COMMISSIONER OF TRADE AND TAXES AND
ANRRespondents

Through: Mr. K.G. Gopalakrishnan, SSC.
AND

+ **W.P.(C) 12103/2024**
BHARAT STEEL TRADERS THROUGH ITS PROPRIETOR MR.
BHARAT BHUSHAN BANSALPetitioner

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Kumar Gambhir and Mr
Naveen, Advs.

versus

COMMISSIONER OF TRADE AND TAXES AND
ANRRespondents

Through: Mr. K.G.
Gopalakrishnan, SSC.

CORAM:

JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

ORDER

% **03.12.2025**

1. This hearing has been done through hybrid mode.
2. In both these petitions, Mr. Rakesh Kumar, ld. Counsel appearing for the Petitioners submits that refund amounts have been



received by the Petitioners.

3. Both the refund orders dated 3rd September, 2025 have been handed over to the Court. The same are taken on record.
4. In view of the fact that the refund orders have been passed, ld. Counsel does not wish to press these petitions.
5. Accordingly, the petitions are disposed of as infructuous.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 3, 2025

Rahul/sm