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

+ **W.P.(C) 13268/2025**

M/S TWO SISTERS COMPANY

.....Petitioner

Through: Mr. Akshay Saxena and Mr. Anurag
Soan, Advs. (M:9953606885)

versus

**CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS &
ANR.**

.....Respondents

Through: Mr. Vishal Chadha, Senior Standing
Counsel. (M: 9810641379)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **31.10.2025**

1. This hearing has been done through hybrid mode.
2. On the last date of hearing i.e., 29th August, 2025, the Court had directed the parties to file Counter affidavit within four weeks and Rejoinder thereto, within two weeks thereafter.
3. Notably, Counter affidavit has been filed by the Respondents on 28th October, 2025, as per which the stand of the Respondents is that the amounts that the Petitioner claims in the present petition, have been credited back to the ledger of the Petitioner on 12th September, 2019, 13th September, 2019 and 23rd September, 2019 itself. No further amounts are to be credited or paid to the Petitioner.
4. Ld. Counsel for the Petitioner submits that the Petitioner missed out on these transactions of credit which have taken place, and apologizes for having not disclosed the same in the petition.



5. In view of the above fact, nothing survives in the present petition. Accordingly, the present petition is disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 31, 2025/dk/sm