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

+ **W.P.(C) 16205/2025**

NARESH KUMAR GUPTA

.....Petitioner

Through: Mr. Dev Sharma, Adv.
versus

**COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX
DELHI WESTD & ANR.**

.....Respondents

Through: Mr. Aditya Singla, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE MADHU JAIN

ORDER

% **06.11.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 and 227 of the Constitution of India, *inter alia*, seeking payment of refund in terms of application dated 8th December, 2018.
3. The Petitioner relies upon the decision of this Court in **W.P.(C) 7485/2024** titled ***GS Industries v. Commissioner of Central Tax and GST Delhi West***, wherein the detailed timeline for payment of refund has already been settled.
4. In view thereof, let the refund applications of the Petitioner be processed in accordance with the judgment in ***GS Industries (supra)***.
5. Let the order be passed within a month from this order. All contentions left open. Rights and remedies are also left open.



6. Accordingly, the present petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

MADHU JAIN, J.

NOVEMBER 6, 2025

dj/sm