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

\+ **W.P.(C) 16055/2024**

CAPITAL APPARELS TECHNOLOGY (P) LTD. .....Petitioner

Through: Mr. Deepanshu Gupta, Adv.

versus

COMMISSIONER OF VALUE ADDED TAX & ANR. & ORS. .....Respondents

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

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 15.12.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, seeking issuance of an appropriate writ directing the Respondents to refund Rs. 30,62,759/- along with interest.

3. *Vide* order dated 21st November, 2024, this Court directed as under:

> *"4. The learned counsel appearing for the respondent accepts notice and seeks time to take instructions and, if necessary, file a reply. Reply be filed within a period of four weeks from date. Rejoinder, if any, be filed before the next date of hearing."*

4. However, no counter affidavit has been filed till date.

5. The oral instructions which Mr. K.G. Gopalakrishnan, ld. SSC for the Respondent has received is that there is an outstanding demand of Rs. 8.46 lakhs against the Petitioner.

6. Ld. Counsel for the Petitioner submits that since the counter affidavit

has not been filed, at least the admitted refund should be given to the Petitioner.

7. Accordingly, let the Petitioner appear before the concerned official of the GST Department on 23rd December, 2025.

8. On the said date, the accounts of the Petitioner shall be reconciled and whatever refunds are liable to be paid to the Petitioner shall be determined. The refund order shall be passed in accordance with law by 15th January, 2026. The same shall include the interest component. The refund, if any, shall be credited to the Petitioner within two weeks of the passing of the refund order.

9. If there is any outstanding dispute after the passing of the refund order, the remedies of the Petitioner are left open.

10. The petition is disposed of in these terms. Pending Application(s), if any, stands disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 15, 2025/*jyt/ck*