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

\+ W.P.(C) 16873/2024

M/S SHREE BALAJEE FOOTWEARS THROUGH ITS PROPRIETOR MRS LAXMI DEVI .....Petitioner

Through: Mr. Rakesh Kumar, Adv.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX AND ANOTHER .....Respondents

Through: Mr. Piyush Beriwal, Mr. Sandip Munian, Ms. Jyotsna Vyas & Ms. Disha Chaudhary, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **11.03.2025**

1. We had on hearing learned counsels for respective sides in the previous order noted the primary grievance of the writ petitioner and who had averred that the claim for refund has come to be rejected on an incorrect recordal of the amounts shown in GSTR-2A.

2. Mr. Beriwal, learned counsel appearing for the respondents, and who had been requested to obtain instructions, today apprises the Court that the total Input Tax Credit ["**ITC**"] for the refund period has been verified to be INR 45,49,098.83/-. After taking into consideration the credit notes issued during the said period, the net ITC has been disclosed to be INR 44,80,077.57/-.

3. In view of the aforesaid conceded position, we are of the opinion that the prayer for refund would have to be examined afresh and in light of the disclosures made by the respondents themselves.

4. We, consequently, allow the writ petition and quash the order dated 22 August 2024. The claim of the petitioner for grant of refund shall be examined afresh and in light of the observations made hereinabove.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

MARCH 11, 2025/kk