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

+ **W.P.(C) 19227/2025**

M S IMPACTS PRODUCTSPetitioner
Through: Mr. Jitender Ratta, Adv.
versus

COMMISSIONER TRADE AND TAXES DEPARTMENT OF
TRADE AND TAXES & ANR.Respondents
Through: Ms. Urvi Mohan, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **18.12.2025**

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 refund to the tune of Rs.22,83,811/- for the tax period ending March, 2013.
3. The submission of the Petitioner is that even as on date, the portal is showing that the said refund claim is still pending.
4. Firstly, it is noted that the Petitioner has been approaching this Court almost after 12 years when the refund became due.
5. However, Id. Counsel for the Respondent submits that the present writ petition would be treated as a refund application and an order shall be passed in accordance with law.
6. Accordingly, let the present writ petition be treated as a refund application and an order be passed on refund, in accordance with law within three months. The Petitioner shall be afforded a personal hearing if required.



7. Ld. Counsel for the Respondent also submits that there are certain other demands against the Petitioner. If so, the Department is free to proceed in accordance with law.
8. All rights and remedies of the parties are left open.
9. The writ petition along with pending application(s), is disposed of in the aforesaid terms.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 18, 2025

kk/ck