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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 19619/2025 &**

M/S SHIVAM UDYOG

.....Petitioner

Through: Mr. Arif Ahmed Khan, Ms. Shaziya
Fahim and Mr. Afroz Ahmad Khan,
Advts.

versus

COMMISSIONER OF TRADE AND TAXES & ORS.....Respondent
Through: Mr. Sumit K. Batra, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **23.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 81976/2025

2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

W.P.(C) 19619/2025

3. This is a petition seeking payment of interest on the refund amount of Rs. 2,98,988/-. According to the Petitioner, it is entitled to interest of Rs. 1,25,575/- for the first quarter of 2017-18. The refund amount is stated to have already been paid.

4. In view thereof, let the order on the interest be passed and the applicable interest credited to the Petitioner in accordance with law, within a period of two months.



5. Petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 23, 2025/kp/ss