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

+ **W.P.(C) 775/2026 & CM APPL. 3752/2026**

J.B.D ENTERPRISES

.....Petitioner

Through: Mr. Puneet Rai, Mr. Manish Mittal
and Mr. Pratham Aggarwal,
Advocates.

versus

**SALES TAX OFFICER CLASS II/ AVATO, WARD-70, ZONE-4 &
ANR.**

.....Respondents

Through: Ms. Urvi Mohan, Advocate for R-1
and R-2

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

20.01.2026

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1. Learned counsel for the respondent states that the petitioner shall appear physically before the competent authority on 02nd February 2026, with documents so as to justify his claim for refund.
2. As far as the aforesaid act of petitioner is concerned, since same is in statutory compliance, the appearance and submissions of petitioners are without prejudice to his rights to claim interest on the amount which otherwise, according to him, he is entitled for refund under the provisions of Section 54 of the Central Goods and Services Tax Act, 2017.
3. Once the petitioner appears before the respondents, we expect the respondents to conclude the proceedings and pass appropriate orders within a period of four weeks thereafter including that on the issue of entitlement of



the petitioner to the interest, provided, it is held that he is entitled for refund of tax.

4. We further direct that reasoned order be communicated to the petitioner within a period of two weeks thereafter.

5. We make it clear that we have not appreciated the merits of the matter and in case if the order is adverse to the interest of the petitioner, the petitioner would be at liberty to approach this Court afresh.

6. With the above observations, the present petition stands disposed of.

7. Pending application, *if any*, also stand disposed of accordingly.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 20, 2026/ay/ss