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

+ **W.P.(C) 4004/2022**

POLYCAB INDIA LIMITED

.....Petitioner

Through: Mr P C Patnaik, Mr Dillip Kumar
Nayak, Mr Hemant Mishra,
Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Vivek Kumar Goyal, Advocate
CGSP

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

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12.02.2026

1. The present petition has been filed seeking the following reliefs

“a) Issue writ/order/direction in the nature of certiorari to quash the impugned Policy Relaxation Committee decision (PRC)/Respondent No.2 in file bearing no. HQRPRC APPL00047630AM22 vide Meeting No. 17/AM22 dated 03/12/2021 (COX No. 4) and ;

b) Issue appropriate writ/order/direction in the nature of mandamus to the respondents to refund the TED for an amount Rs. 67,24,351/- under Deemed Exports scheme and

c) Pass any such other orders which Your Lordships may deem fit in the interest of justice.”

2. The petitioner impugns the order dated 03.12.2021 passed by respondent no. 2, whereby, its request for refund of terminal Excise Duty (‘TED’) came to be rejected owing to a delay of 11 years on the part of the



petitioner in submitting the required application. Learned counsel appearing on behalf of the petitioner submits that the payment certificate was issued in the year 2013, and, various documents were required to be taken from the main-contractor, owing to which the delay had occurred. Even otherwise, according to him, there was no limitation period provided to seek the benefit of refund of excise duty as per the old policy.

3. The respondent in its short affidavit *vide* paragraph no. 8 has stated that no review application has been received from the petitioner. Paragraph no. 8 of the said affidavit is extracted as under:-

“8. It is submitted that no further review application has been received from the petitioner.”

4. At this stage, learned counsel for the petitioner seeks liberty to withdraw the instant petition with further liberty to file a review before the concerned authority.

5. Liberty, so prayed for, is granted.

6. The instant petition stands dismissed as withdrawn.

7. All rights and contentions of the parties are left open.

PURUSHAINDR KUMAR KAURAV, J

FEBRUARY 12, 2026

Nc/ksr