



\$~3

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

+ **W.P.(C) 5312/2026 & CM APPL. 26005/2026**

FASCINATING IMPEX PRIVATE LIMITEDPetitioner

Through: **Mr. Kanishk Rana, Advocate.**

versus

UNION OF INDIA & ORS.

.....Respondents

Through: **Ms. Rukhmini Bobde, CGSC with
with Mr. Vinayak Aren and
Ms. Aishwarya Nigam, Advocates for
R-1.**

Mr. Jatin Singh, SSC for R-1.

**Ms. Vaishali Gupta, Panel Counsel
GNCTD for R-2 & 3.**

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

27.04.2026

%

1. Apart from the fact that there is an alternate statutory remedy available to the petitioner against the order impugned, there is another facet to the matter also.
2. The petitioner, when acted on the impugned order, got the amount of which refund was sought credited to his e-ledger and now has approached this Court questioning the impugned orders.
3. Amongst others, the artificial grounds, which are sought to be canvassed, includes the alleged sad demise of his father.
4. We have perused the undertaking furnished by the petitioner in regard



to the inadmissible amount. The said undertaking reads as under:-

“I hereby undertake that I will not file appeal with regard to the said ARN w.r.t amount of Rs.780000 out of the refund amount inadmissible of Rs.780000. I want the amount of Rs. 780000 to be recredited to my Electronic Credit/Cash Ledger, whichever is applicable.”

5. Post the aforesaid undertaking, the amount already said to have been credited to the e-ledger account of the petitioner. It is only after the petitioner, having realised that he is unable to use that account, as he is not into the domestic market, the petitioner has chosen by way of afterthought to prefer this petition.

6. For the aforesaid reasons, we are not inclined to exercise the writ jurisdiction.

7. The petition accordingly stands dismissed, along with pending applications, if any.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 27, 2026

Sk/dd