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

+ W.P.(C) 6117/2021

M/S AEROTECH FMS PVT. LTD. (THROUGH DIRECTOR
GURBIR SINGH NAGI)

.....Petitioner

Through: Mr. Prashant Srivastav and Mr. Rohan
Pahwa, Advocates

versus

CBIC & ORS.

.....Respondents

Through: Mr. Shubham Tyagi, SSC with Ms.
Navruti Ojha, Mr. Rishabh Chauhan,
Advs. for CBIC.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

07.05.2026

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1. We have considered the factual matrix of the case in hand, based on which, the prayer of the petitioner is for issuance of directions to the respondents to grant refund of IGST, CGST and SGST or, in the alternative, to grant the Input Tax Credit lying in the electronic credit ledger of the petitioner to be transferred to the State of Delhi, where another unit of the petitioner is located.
2. Counsel for the petitioner, on instructions, states that the petitioner would like to agitate the said issue before the Allahabad High Court, having regard to the cause of action arising therein.
3. The petition, accordingly, stands disposed of as withdrawn with liberty



as prayed.

4. Order be uploaded on the website of this Court.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 7, 2026/sky/sk