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

+ **W.P.(C) 7767/2024**

**SR ASHOK AND ASSOCIATES PRIVATE  
LIMITED**

.....Petitioner

Through: Mr. Abhishek Garg and Mr. Naman  
Mehta, Advocates.

versus

**ASSISTANT COMMISSIONER CENTRAL EXCISE/CENTRAL  
GST DIVISION VASANT KUNJ COLLECTORATE DELHI  
SOUTH & ANR.**

.....Respondents

Through: Mr. Atul Tripathi, SSC, Mr. Shubham  
Mishra, Mr. Gaurav Mani Tripathi,  
Mr. Akshay Sagar and Mr. Madhav  
Anand, Advocates

**CORAM:**

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**

**HON'BLE MR. JUSTICE AJAY DIGPAUL**

**ORDER**

% **01.04.2026**

1. The prayer in the petition is in relation to refund of service tax which was paid by the petitioner for various contracts from April, 2015 to March, 2016.
2. Learned counsel for the petitioner states that the prayer of the petitioner for refund has been already rejected *vide* order 14<sup>th</sup> November, 2024.
3. Subsequent thereto, on 10<sup>th</sup> November, 2025, the Registrar considered the request of the petitioner to file an application for amendment. Accordingly, the permission was granted, however, till date, no application



for amendment is moved. Even today also, same request is moved before this Court.

4. Since we are of the view that the petition was framed seeking direction for refund and the prayer for refund already stands rejected on merits by speaking order, it will be appropriate, in our opinion, to reject the said request for amendment.

5. We dispose of the present petition in view of aforesaid development with liberty to the petitioner to approach afresh questioning the said order in accordance with law.

6. Needless to clarify that in case if the remedy of appeal is available to the petitioner, as objected by learned counsel for the respondent, the said issue is kept open for consideration in case if the petition is so preferred.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**APRIL 1, 2026/ay/sk**