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

+ **W.P.(C) 11796/2024**

KING IMPEX THROUGH PARTNER RISHI GUPTA.....Petitioner

Through: Mr. Umesh Sarwal and Mr. Siddhanth Sarwal, Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAX

.....Respondent

Through: Ms. Vaishali Gupta, Panel Counsel (Civil) GNCTD with Ms. Rashi Aggarwal, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
15.04.2026

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1. The prayer in the petition reads thus:

“a) direct the respondent to grant interest of Rs.2,31,45,240/- in terms of Section 56 under DGST/CGST Act on refunds for the months of January, February, March & April, 2018 in pursuance of the orders dated 14.2.2023 and 3.8.2023;”

2. It is the case of the petitioner that post claim for refund, part of the interest has already been paid whereas, remaining part of the interest to which the petitioner is entitled, has not been paid in accordance with law.

3. According to him, his claim for payment of interest on the refund of tax was already submitted *vide* Annexure P-5.

4. In the aforesaid facts and circumstances, we deem it appropriate to dispose of the petition with directions to the respondent to decide the claim made in the present petition *qua* the Annexure P-5 within a period of eight



weeks from today.

5. The petition, along with pending application(s), if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 15, 2026/AS/sg