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

+ **W.P.(C) 12273/2025**

M/S GLOBAL HEALTH STRATEGIES EMERGING

ECONOMIES PRIVATE LIMITED

.....Petitioner

Through: Mr. Yogendra Aldak, Mr. Kunal Kapoor, Mr. Yatharth Tripathi and Mr. Biswajeet Mishra, Advs. (Through VC)

versus

**ASSISTANT COMMISSIONER, CGST, DELHI SOUTH
COMMISSIONERATE & ORS.**

.....Respondents

Through: Mr. R. Ramachandran, SSC for R-1 Ms. Vaishali Gupta, Panel Counsel with Mr. Kartik Sharma, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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16.02.2026

1. There is no dispute/quarrel on the issue of the petitioner being paid the refund amount by the State GST, however, the interest component is yet to decided.
2. We direct the respondent to decide the same within a period of four weeks from today, if so required by hearing the petitioner, and pass a reasoned order thereof.
3. The petitioner is directed to appear before the authority on



23rd February, 2026.

4. In case if the order is adverse to the interest of the petitioner, liberty is granted to the petitioner to approach this Court.
5. In view of above terms, the petition along with pending applications, if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 16, 2026
gs/sg