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

+ W.P.(C) 13058/2024

M/S SHILPY INTERNATIONALPetitioner

Through: Mr. Vijay Gupta, Adv.

versus

COMMISSIONER OF VAT & ANR.Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

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+ W.P.(C) 13093/2024

SHILPY INTERNATIONALPetitioner

Through: Mr. Vijay Gupta, Adv.

versus

COMMISSIONER OF VAT & ANR.Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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23.03.2026

1. The request of the petitioner for refund under Section 38 of the DVAT Act, 2004 pertains to the year 2017.
2. The request for refund appears to have been rejected *vide* order dated 31st January 2025, which was passed subsequent to filing of the present petition.



3. The learned counsel for the petitioner has raised a contention that the order rejecting refund could not have been passed beyond the prescribed statutory period, and that, in such an eventuality, a presumption arises in law that the refund claim is valid and ought to be granted.
4. When queried as to whether he intend to question the legality of order dated 31st January 2025, which, in our opinion, constitutes impediment in the claim of the petitioner being considered on merit, the learned counsel suggests that he has no intention to do so.
5. In that view of the matter, since the order dated 31st January 2025 rejecting the refund claim has not been challenged in the present proceedings, we deem it appropriate to dispose of the present petitions with liberty to the petitioner to question the order dated 31st January 2025.
6. Needless to clarify that we have not gone into the merits of the matter.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 23, 2026/ar/dd