$~37

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

\+ W.P.(C) 13517/2025, CM APPL. 55466/2025 & CM APPL. 4222/2026

RRDP INDIA LIMITED .....Petitioner

Through: Mr. Debasish Ghish, Mr. Lalit Baid, Mr. Kartik Jindal and Mr. Saumya Kumar Singh, Advocates

versus

PRINCIPAL COMMISSIONER STATE TAX DELHI AND ANR .....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advocates for GNCTD

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

<u>O R D E R</u>

% **06.04.2026**

1. The prayer in the petition reads thus:-

> *"a) Issue a Writ Mandamus or any other appropriate Writ, order or direction under Article 226 of the Constitution of India directing the Respondents to refund of Rs. 55,87,035/- as filed under Refund Application dated 10.02.2024 bearing ARN AA07022404 5122T to the Petitioner.*
>
> *b) Issue a writ of Mandamus or any other appropriate writ, order or direction under Article 226 of the Constitution of India directing the Respondent to grant interest on Rs. 55,87,035/- as filed under Refund application dated 10.07.2024 bearing ARN AA07022 404 5122T from 09.03.2024 till the date of actual Refund to the Petitioner."*

2. The claim put forth by the petitioner for refund came to be rejected by

the respondents through an order dated 11th September, 2025 which is questioned through an application.

3. The fact remains that there is no substantive prayer in the petition questioning the same order.

4. Once, the main prayer is addressed, whereby, the prayer for refund is already decided against the petitioner, in our opinion, the writ petition is rendered infructuous and is accordingly, disposed of.

5. However, the petitioner cannot be left without remedy, *qua* the order dated 11th September, 2025.

6. Keeping the remedy open to the petitioner to question the order dated 11th September, 2025 before the appropriate forum, we deem it appropriate to dispose of the present petition, along with pending applications, if any.

7. Needless to clarify that the learned counsel for the petitioner has raised an issue of admission of the liability *qua* the refund claimed. As such, we permit the petitioner to raise the same in the proceedings to be preferred.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 6, 2026
Sk/av