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

+ **W.P.(C) 14087/2025 & CM APPL. 57734/2025**

**KAYCEE NON FERROUS METAL LLP THROUGH ITS
DESIGNATED PARTNER SH. ROHIT AGGARWALPetitioner**

Through: **Mr. Gaurav Gupta, Mr. Rahul
Aggarwal and Mr. Saurabh Dahiya,
Advocates.**

versus

**SPECIAL COMMISSIONER, ZONE-VII, DEPARTMENT OF
TRADE AND TAXESRespondent**

Through: **Mr. Sumit K. Batra, Panel Counsel
for GNCTD.**

**Ms. Vaishali Gupta, Panel Counsel
GNCTD for R-4.**

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% 10.02.2026

1. The refund has already been credited to the account of the petitioner, however, the issue of statutory interest to which the petitioner is entitled is not adjudicated.
2. We deem it appropriate in the facts and circumstances of the case to permit the petitioner to appear before the appropriate authority with his claim for interest on 23rd February, 2026. Let the claim be decided within a period of eight weeks thereafter.



3. The present petition, along with pending applications stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 10, 2026

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