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

+ **W.P.(C) 18522/2025**

JB SINGHAL AND SONS

.....Petitioner

Through: Mr. Varun Pandit, Mr. Saahil Mongia
and Ms. Aditi Singhal, Advocates

versus

**OFFICE OF PRINCIPAL CHIEF COMMISSIONER GST NORTH
DELHI ZONE**

.....Respondent

Through: Mr. R. Ramachandran, Sr. Standing
Counsel

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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30.03.2026

1. Our order dated 5th December, 2025, in the light of the prayer made in the petition, is self-explanatory.
2. In the aforesaid background, we deem it appropriate to accept this statement made by the counsel for the respondent, who is assisted by the Superintendent of the respondent, that in case if the petitioner appears day after tomorrow before the said Authority, the issue shall be resolved.
3. As regards the process of refund and the payment of interest is concerned, the said authority shall had regard to the request of the petitioner that it has updated the entire bank details way back on 19th June, 2024 for which a mail is sought to be relied on.
4. Let there be a reasoned order in the matter of the interest to be paid to



the petitioner by the respondent.

5. We further make it clear that in case if the order is adverse to the interest of the petitioner, he is at liberty to question the same.

6. The petition accordingly stands disposed of along with pending applications, if any.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 30, 2026
gs/yr