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

+ **W.P.(C) 5531/2026 & CM APPL. 27088/2026**

M/S EKOMKAR EXIM LLP

.....Petitioner

Through: Dr. G.K. Sarkar, Ms. Malabika
Sarkar, Mr. Prashant Srivastav & Mr.
Deepak Mahajan, Advocates.

versus

ADDITIONAL COMMISSIONER & ANR.

.....Respondent

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

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

24.04.2026

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1. The only ground which is sought to be canvassed in support of the plea for entertaining the present petition, thereby bypassing the statutory remedy, is that the petitioner was never heard when the impugned order was passed.
2. Having gone through the record with the assistance of the learned counsel appearing for the respondents, it is apparent that the claim of the petitioner was rejected on 09th January, 2024. The said rejection order speaks out the reasons that the petitioner has failed to submit supporting documents.
3. In spite of the aforesaid rejection order, the petitioner chose to file another refund application on the same count.



4. The second application is also rejected, which is also questioned in the present petition.
5. When perused the orders which are canvassed in the present petition, it appears that the petitioner has an effective statutory remedy.
6. It is the contention of the petitioner that he may not be relegated to the alternative efficacious statutory remedy of an appeal, on the ground that the impugned order was passed without hearing him.
7. The impugned order, in categorical terms, refers to the failure of the petitioner to submit the documents, in spite of there being chances given.
8. Even otherwise, whether a second application for refund is permissible for the very same cause of action cannot be borne out from reading of the provisions of the Section 54 of the CGST Act, 2017.
9. In the aforesaid background, we are of the view that the petitioner has an alternative efficacious remedy.
10. That being so, we refrain ourselves from causing interference in entertaining the petition. The petition, as such, stand disposed of with liberty to take recourse to the remedy of an appeal, if so advised and desired.
11. Pending application also stand disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 24, 2026/sky/st