



\$~101

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

CNR No. DLHC010374242026

+ W.P.(C) 11646/2026 and CM APPL. 53883/2026
M/S SATYA SAI INTERNATIONALPetitioner
Through: Mr. Parmeet Singh and Ms.
Tanya, Advs.

versus

THE ASSISTANT COMMISSIONER OF STATE TAX
.....Respondent
Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs. for
GNCTD.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

ORDER
13.08.2026

%

1. Through the present Writ Petition, the Petitioner challenges two different orders, both dated 03.10.2025 (hereinafter collectively referred to as 'Impugned Orders'), whereby the Petitioner's applications for refund have been rejected.
2. Admittedly, a statutory appeal against the Impugned Orders is maintainable.
3. Learned counsel representing the Petitioner submits that he may be permitted to file another application before the Competent Authority to seek refund as the Impugned Orders have been passed only on the ground that the Petitioner has not filed supporting documents.
4. This Court has considered the submissions. Once applications for refund have been rejected, it would not be appropriate to permit



the Petitioner to file fresh application. However, if the Petitioner files an appeal assailing the Impugned Orders within a period of fifteen (15) days from today, the same shall be disposed of within next eight (08) weeks from the date of filing the same.

5. With these observations, the present Writ Petition, along with the pending application, is disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 13, 2026/sp/shah