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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 13392/2025, CM APPL. 54875/2025 & CM APPL. 54876/2025**

M/S IKIRAON TECHNOLOGIES PVT. LTD.Petitioner
Through: Mr. Nitin Gulati and Ms. Reena Gandhi,
Adv.
versus

THE ASSISTANT COMMISSIONER, CGST JANAKPURI
DIVISION, & ANR.Respondents
Through: Mr. Aditya Singla SSC CBIC, Mr.
Ritwik Saha, Ms. Arya Suresh Nair,
Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **01.09.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 54876/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 13392/2025 & CM APPL. 54875/2025

3. The present petition has been filed by the Petitioner - M/s Ikiraon Technologies Pvt. Ltd., *inter alia*, challenging the impugned Order-in-Appeal dated 2nd June, 2025 by which the refund orders, which were granted in favour of the Petitioner to the tune of Rs.13.43 crores, have been set aside by the Appellate Authority.

4. Submission of Mr. Gulati, Id. Counsel appearing for the Petitioner is that the refund orders have been set aside, *inter alia*, on the ground that



physical verification of the Petitioner's place of business was not done which as per him is completely baseless. It is submitted that in fact the physical verification was done and all the relevant documents have been submitted post which the refund was granted.

5. Issue notice. Mr. Aditya Singla, Id. SSC accepts notice.
6. Ld. Counsel for the Respondent objects to the ground in the petition that no personal hearing was given. It is submitted that the hearing was, in fact, afforded to the Petitioner.
7. Be that as it may, this is an Order-in-Appeal, which is also an appealable order before the GST Appellate Tribunal. However, the GSTAT is yet to be notified.
8. In view thereof, let the counter affidavit be filed within six weeks. Rejoinder thereto be filed within four weeks thereafter.
9. No coercive steps be taken against the Petitioner in the meantime.
10. List before the Joint Registrar on 6th October, 2025.
11. List before the Court on 15th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 1, 2025/dk/msh