

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No.21165/2025

[Arising out of impugned final judgment and order dated 18-03-2025 in WP(C) No. 3137/2025 passed by the High Court of Delhi at New Delhi]

SPECIAL COMMISSIONER ZONE - 11 & ORS.

Petitioner(s)

VERSUS

HYBON TECHNOLOGIES PRIVATE LIMITED

Respondent(s)

(IA No. 182049/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 29-08-2025 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) : Mr. N. Venkataraman, A.S.G.
Mr. Mukesh Kumar Maroria, AOR
Ms. V Chandrashekara Bharathi, Adv.
Mr. Pademsh Mishra, Adv.
Ms. Agrimaa Singh, Adv.
Ms. Payal, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

1. Having heard the learned counsel appearing for the petitioner and having gone through the materials on record, we find no good reason to interfere with the impugned order passed by the High Court.
2. The Special Leave Petition is, accordingly, dismissed.
3. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)



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

+ **W.P.(C) 3137/2025**

HYBON TECHNOLOGIES PRIVATE LIMITED.....Petitioner

Through: **Mr. Tarun Gulati, Sr. Adv. with
Mr. Naunidh S. Arora and Mr.
Mike Desai, Advs.**

versus

SPECIAL COMMISSIONER, ZONE 11 & ORS.

.....Respondents

Through: **Mr. Sameer Vashisht, Standing
Counsel (Civil) with Ms.
Vaishali Gupta, Panel Counsel
(Civil), GNCTD.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

% **18.03.2025**

CM APPL. 14822/2025 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

CM APPL. 14823/2025 (Lengthy Synopsis & List of Dates)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 3137/2025

1. Mr. Vashisht, learned counsel who represents the respondents, takes a preliminary objection to the maintainability of the writ petition and contends that the petitioner has an effective and efficacious alternative statutory remedy of preferring an appeal against the order dated 14 February 2025 and in terms of which its claim for refund has



come to be rejected.

2. We, however, find ourselves unable to sustain their objection bearing in mind the jurisdictional challenge which stands raised, with Mr. Gulati, learned senior counsel, representing the writ petitioner raising the issue of the authority inhering in the respondents to go into questions such as admissibility of Input Tax Credit [“**ITC**”] claims while examining a claim for refund. According to Mr. Gulati, the aforesaid exercise as undertaken is not only alien to but also beyond the scope of the authority which Section 16 of the Integrated Goods & Services Tax Act, 2017 [“**IGST**”] read with Section 54 of the Central Goods & Services Tax Act, 2017 [“**CGST Act**”] confers.

3. The submission undoubtedly raises a question which strikes at the very foundation of the orders impugned and merits further consideration by the Court. In view of the aforesaid, the preliminary objection is overruled.

4. Notice. Since the respondents are duly represented by learned counsel, no further steps need be taken. Let a counter affidavit be filed within a period of three weeks’ from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

5. W.P. (C) 6671/2024 shall stand tagged with the present writ petition. Let the writ petitions be called again on 23.04.2025. The date fixed in W.P.(C) 6671/2024 before the Registrar is cancelled.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
MARCH 18, 2025/akc