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

CNR No. DLHC010016572026

+ W.P.(C) 871/2026, CM APPL. 4287/2026 and CM APPL. 4289/2026

M/S ACCURE LABS PRIVATE LIMITED Petitioner

Through: Mr. Rajat Mittal, Mr. Prateek Gupta, Mr. Subham Kumar, Mr. Priyanshu, Advs.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Akanksha Gupta, SPC with Mr. Yash Garg, Adv. for UOI. Mr. Akash Verma, SSC-CBIC, with Ms Aanchal Uppal and Mr. Archit Dwivedi, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN (THROUGH VC)

ORDER

% **02.09.2026**

1. On 31.08.2026, the following order was passed:

“1. Learned counsel representing the Respondents prays for an adjournment to analyse the judgment passed by the Hon’ble Supreme Court in ***Good Luck India Ltd. v. Union of India, 2026 45 Centax 171 SC.***

2. List on 02.09.2026 in the Supplementary List.”

2. Learned counsel representing the Respondents do not dispute the fact that the judgment passed by the Supreme Court in ***Good Luck India Ltd. v. Union of India*** squarely covers the case of the Petitioner.

3. It will be noticed here that a demand for recovery of Rs.95,89,677/-, along with applicable interest and penalty, has been



imposed *vide* Order-in-Original dated 29.12.2025 on the basis of Audit Objection concerning applicability of Rule 96(10) of the Central Goods and Services Tax Rules, 2017 ('CGST Rules').

4. In fact, GST Audit of the records of the Petitioner for the Financial Years 2017-18 and 2022-23 were undertaken and the Petitioner did not contest the Audit Objection Nos.1 to 6. The Petitioner only raised objection with regard to Audit Objection No.7, which was related to applicability of Rule 96(10) of the CGST Rules.

5. Sub-rule (10) of Rule 96 of the CGST Rules has been omitted by subsequent amendment. The Supreme Court has held that the omission of Sub-rule (10) of Rule 96 will be available to all Petitions which are alive.

6. Keeping in view the aforesaid position, the present Writ Petition is allowed. The Order-in-Original dated 29.10.2025 is hereby set aside.

7. The present Writ Petition, along with the pending applications, stands disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

SEPTEMBER 02, 2026

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