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

CNR No. DLHC010304902026

+ W.P.(C) 9551/2026 and CM APPL. 44517/2026

RAJ KUMAR SAINI

.....Petitioner

Through: Mr. Modhwaj and Ms. Prapti
Singh, Advs.

versus

THE COMMISSIONER OF STATE TAX (DELHI GST) &
ORS.

.....Respondents

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

% **14.08.2026**

1. Admittedly, the Impugned Order passed on 25.02.2025 is appealable under Section 107 of the Central Goods and Services Tax Act, 2017 ('CGST Act').
2. The Petitioner neither filed reply to the Show Cause Notice nor appeared before the Adjudicating Authority pursuant thereto.
3. The present Writ Petition has been filed more than one year and three months after the passing of the Impugned Order. The Petitioner seeks to explain the delay by contending that he was suffering from kidney disease and was in and out of the hospital during the relevant period.
4. *Per contra*, learned counsel representing the Respondents submits that the medical record relied upon by the Petitioner pertains only to the period subsequent to the passing of Impugned Order. He



further submits that the Petitioner has offered no explanation for his failure to file a reply to the SCN or to appear before the Adjudicating Authority.

5. Since, an Appeal is maintainable against the Impugned Order, hence, this Court does not find it appropriate to interfere while granting liberty to the Petitioner to avail remedy of appeal.

6. The Petitioner, if so advised, may file an application for condonation of delay which will be considered by the Appellate Authority in accordance with law.

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

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 14, 2026/sp/ad