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

CNR No. DLHC010411242026

+ W.P.(C) 12698/2026, CM APPL. 58985/2026 and CM APPL. 58986/2026

SHRUTI GUPTA

.....Petitioner

Through: Mr. Kaushik, Mr. Sanjay
Rohilla, Mr. Ram Naresh,
Abhishek Aneja, Advs.

versus

ADDITIONAL COMMISSIONER (ADJUDICATION) &
ANR.

.....Respondents

Through: Ms. Anushree Narain, SSC with
Mr. Naman Choula, Mr. Apurv
Yadav, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

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

ORDER

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02.09.2026

1. Through the present Writ Petition, the Petitioner seeks issuance of a writ in nature of *certiorari* or any other appropriate writ, *inter alia*, quashing and setting aside the Order-in-Original (OIO) dated 30.04.2024 passed by the Respondent No.2 and the Order-in-Appeal (OIA) dated 12.12.2024 passed by the Respondent No.1, on the ground that the same are illegal, arbitrary and void. She further seeks setting aside of the penalty demand of Rs. 3,27,45,416/- imposed upon her and/or M/s Swift Enterprises.

2. Admittedly, the Petitioner has a remedy of appeal before Goods and Services Tax Appellate Authority ('GSTAT') against the OIA dated 12.12.2024 passed by the Respondent No.1.



3. Put pithily, the Petitioner's late husband carried on a lawful travel and transport business under the name "SWIFT" under erstwhile VAT regime, which was discontinued thereafter. It is claimed by the Petitioner that, her PAN identity documents were being misused without her knowledge, to obtain a Goods and Services Tax ('GST') Registration in the name of M/s Swift Enterprises, with which she had no connection.

4. Further, it is also claimed that the Respondents despite finding the registered premises non-existent on 31.07.2020 and the summons issued on 02.03.2021, being returned with the endorsement "No Such Person", proceedings continued and culminated in an ex parte OIO imposing a penalty of Rs.3,27,45,416/-. As per the Petitioner, she came to learn about the proceedings only upon receipt of the OIO, and immediately lodged complaints alleging identity misuse.

5. Upon receipt of the same, the Petitioner filed an Appeal assailing the OIO, however, the said Appeal was dismissed by way of OIA 12.12.2024. Aggrieved by the Impugned Orders and penalty imposed thereof, the Petitioner has filed the present Petition.

6. The Petitioner claims that she has never applied for the GST Registration of the Firm, namely, M/s Swift Enterprises.

7. Admittedly, the Petitioner's late husband was running a business in the name of 'SWIFT'. Moreover, this issue was never pressed before either the Original Authority or the Appellate Authority.

8. Additionally, a common Order has been passed against as many as 63 firms and individuals, whereby the Petitioner has been saddled with the penalty of Rs.3,27,45,416/-.

9. Keeping in view the aforesaid position, the Petitioner is



relegated to the remedy of Appeal.

10. At this stage, learned counsel representing the Petitioner submits that the Petitioner does have access to file online appeal.

11. If that be so, the Petitioner, if so advised, may file an application in this regard before GSTAT, which will be examined pragmatically.

12. It is to be noted here that the present Writ Petition has been filed by the Petitioner after an unexplained delay of one (1) year and eight (8) months.

13. With these observations, the present Writ Petition, along with the pending applications, is disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

SEPTEMBER 02, 2026

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