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

CNR No. DLHC010439102025

+ W.P.(C) 9865/2025 and CM APPL. 55811/2026

SANDEEP AGGARWAL

.....Petitioner

Through: Mr. Rahul Sharma, Adv.

versus

**COMMISSIONER OF CENTRAL TAX CGST DELHI WEST
& ORS.**

.....Respondents

Through: Mr Akash Verma, SSC CBIC,
with Ms Aanchal Uppal and
Mr.Archit Dwivedi., Adv.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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20.08.2026

1. Admittedly, the Petitioner has an efficacious statutory remedy of appeal against the orders dated 21.01.2025, 31.01.2025 and 09.02.2025.
2. Learned counsel representing the Respondents submits that the substantive Orders-in-Original are, in fact, dated 15.01.2025 and 31.01.2025. He further submits that the document dated 09.02.2025, relied upon by the Petitioner, is only a summary of the order in Form GST DRC-07.
3. Learned counsel representing the Petitioner submits that the present petition ought to be entertained in exercise of the writ jurisdiction of this Court, as the orders have been passed without taking into consideration the reply submitted by the Petitioner.
4. On the other hand, learned counsel representing the Respondents submits that the present Writ Petition suffers from misjoinder of causes of action, as two separate Show Cause Notices dated 26.07.2024 and



02.08.2024, which are not interconnected, have been challenged in the present proceedings.

5. Learned counsel representing the Respondents further submits that the orders dated 15.01.2025 and 31.01.2025 are also separate orders and are not interconnected.

6. The petitioner claims that he has sent his reply through e-mail on 13.12.2024. The receipt of the said reply is disputed by the Respondents.

7. Keeping in view the aforesaid position, disputed questions of fact arise for consideration in the present case. This Court is, therefore, not inclined to examine the said issue in exercise of its writ jurisdiction, particularly when the Petitioner has an efficacious statutory remedy of appeal available to him. Hence, the Petitioner, if so advised, may avail the said alternative statutory remedy.

8. In case the Petitioner, while availing the said remedy, files an application under Section 14 of the Limitation Act, 1963, seeking exclusion of the period spent in prosecuting the present proceedings before this Court, the same shall be considered by the appellate authority pragmatically.

9. With the aforesaid observations, the present Writ Petition is disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 20, 2026

Pt/dg