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

CNR No. DLHC010484302025

+ W.P.(C) 10682/2025, CM APPL. 44156/2025

M/S. SINGLA SWEETS

.....Petitioner

Through: Mr. Deepank Yadav, Adv.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Vedansh Anand, SPC with
Mr. Shivam Kumar, GP for
UOI.

Mr. Aakarsh Srivastava, Senior
Standing Counsel with Mr.
Ashish Bansal, Mr. Anand
Pandey, Mr. Dhananjay Parth,
Advs. for R-2.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

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24.08.2026

1. Through the present Writ Petition, the Petitioner *inter alia* prays
for the following reliefs:

“i. Calling for the records in respect of the Order in Appeal dated 25.02.2025 bearing No.95 / ADC / CENTRAL TAX / APPEAL-I / DELHI / 2025 passed by the Respondent No.2, and the Order in Original dated 27.03.2024 bearing No. 68 / KS / MV / DC / CGST / 2023-2024 passed by the Respondent No.3; and

ii. Quashing the Order in Appeal dated 25.02.2025 bearing No.95 / ADC / CENTRAL TAX / APPEAL-I / DELHI / 2025 passed by the Respondent No.2, and the Order in Original dated 27.03.2024 bearing No. 68 / KS / MV / DC / CGST / 2023-2024 passed by the Respondent No.3; and

iii. Restrain the Respondents from taking any coercive steps against the Petitioner on the basis of the Order in Appeal dated 25.02.2025 bearing No.95 / ADC / CENTRAL TAX / APPEAL-I / DELHI / 2025 passed by the Respondent No.2, and the Order in Original dated 27.03.2024 bearing No. 68 / KS / MV / DC / CGST / 2023-2024



passed by the Respondent No.3; and

iv. Remand the matter to the Respondent No.3 for fresh consideration in light of the insertion of Section 16(5) in the CGST Act, with respect to the Input Tax Credit availed by the Petitioner in its Return GSTR-3B for the Financial Year 2018-2019 filed on 22.11.2019; and”

2. In substance, the Petitioner seeks benefit of the extended period of filing the return in order to file Input Tax Credit (‘ITC’) w.r.t. Financial Year (‘FY’) 2018-19.

3. As per the unamended provision, the Petitioner was required to file its return on or before 20.10.2019. However, the Petitioner filed its return on 22.11.2019 while claiming the benefit of ITC amounting to approx. Rs.20 lakhs. The benefit of the same was denied to the Petitioner and the Petitioner was issued a Show Cause Notice (‘SCN’) on 20.12.2023 demanding a sum of Rs. 23,81,090/-. The Petitioner filed its Reply, however, the Order-in-Original was passed on 27.03.2024.

4. Thereafter, the Petitioner filed an appeal on 03.06.2024. Further, on 22.06.2024, the Goods and Services Tax (‘GST’) Council recommended for extension of period for filing the return, which was accepted by Amendment Act, notified on 16.08.2024 and the period for filing the return for FY 2018-19 was extended upto to 30.11.2021.

5. Thus, the entire basis for issuance of the SCN dated 20.12.2023 ceases to exist. Whether the Petitioner is entitled to the claim benefit of ITC or not, is required to be examined by the Adjudicating Authority afresh because now the return filed by the Petitioner is within the prescribed limit in view of the amendment in Section 16(5) of the Central Goods and Services Tax Act, 2017.

6. Keeping in view the aforesaid discussion, the present Writ Petition is allowed. The Impugned Order-in-Appeal passed on



25.02.2025 and Impugned Order-in-Original passed on 27.03.2024 are hereby set aside.

7. The Petitioner is directed to appear before the Adjudicating Authority on 10.09.2026 (Thursday) at 11:00 AM.

8. Needless to observe that the Adjudicating Authority shall decide the matter afresh, uninfluenced by the observations made herein.

9. The present Writ Petition, along with the pending application, stands disposed of.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

AUGUST 24, 2026
jai/shah