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

+ W.P.(C) 3652/2024 & CM APPL. 15105/2024 (Interim Relief)

LIPIKA TECH PRIVATE LIMITEDPetitioner

Through: Mr. Jatin Harjai and Mr. Mohit
Kumar Soni, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Ajay Jain, SPC along with
Ms. Bijay Lakshmi, Mr.
Krishna Sharma, Mr. Manoj
Gautam, Mr. M.N. Mishra and
Mr. Manoj Sharma, Advs. for
R-1.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Adv
for R-2.

Mr. Aakarsh Srivastava, SC
along with Mr. Anand Pandey,
Adv. for R-3 & R-4.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

02.12.2024

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1. We take note of the challenge which stood raised to the blocking of the Electronic Credit Ledger [“ECL”] of the petitioner by the respondents, referable to Rule 86A of the Central Goods and Services Tax Rules, 2017 [“Rules”].

2. The blocking itself was done on 08 December 2023 and would thus expire upon a period of one year coming to an end, in terms of the said Rule.



3. In view of the aforesaid, and since the restriction on the ECL itself would not survive post 08 December 2024, we find no justification to examine the challenge to the validity of Rule 86A that is raised in the writ petition, and which is otherwise left open to be examined in an appropriate case, if so chosen and advised.

4. Upon the expiry of the period of one year on 08 December 2024, the respondents shall be obliged to take appropriate remedial action.

5. Subject to the aforesaid observations, this writ petition shall stand disposed of.

YASHWANT VARMA, J

DHARMESH SHARMA, J

DECEMBER 02, 2024/RW