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

\+ W.P.(C) 6902/2024

GAURAV JINDAL .....Petitioner

Through: Mr. Arjun Raghvendra and Mr. Piyush Deshpande, Advs.

versus

UNION OF INDIA THROUGH ITS SECRETARY & ANR. .....Respondents

Through: Mr. Shubham Tyagi, SSC, CBIC and Mr. Saumya Singh, Adv.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **23.07.2024**

1. The petitioner has filed the present petition impugning an Order-in-Original dated 31.01.2024, passed by the adjudicating authority. The petitioner is essentially aggrieved by the said order inasmuch as it imposes a penalty of a sum of Rs.8,85,48,312/-, on the petitioner under Section 74(1) of the Central Goods and Services Tax Act, 2017 (CGST Act, 2017)/ Delhi Goods and Services Tax Act, 2017 (DGST Act, 2017) read with Section 20 of the Integrated Goods and Services Act, 2017 (IGST, Act, 2017).

2. It is the petitioner's case that the that a maximum penalty of Rs.25,000/- could be imposed on the petitioner as he is not a tax payer.

3. Concededly, the petitioner has an efficacious remedy of a statutory appeal under Section 107 of the CGST Act, 2017/DGST Act, 2017.

4. In view of the above, this court does not consider it apposite to

entertain the present petition. It is further clarified that in the event the petitioner files an appeal within a period of two weeks from date, the Appellate Authority shall consider the same uninfluenced by the question of delay.

5. The present petition stands disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 23, 2024/cl