$~1

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

\+ W.P.(C) 9737/2024 CM APPL. 39948/2024

HCC SAMSUNG JOINT VENTURE .....Petitioner

Through: Mr. Bharat Raichandani, Mr. Deepak Kumar Khokhar, Ms. Annwesha Laskar, Mr. Chaitanya G. Tripathi and Ms. Prachi Sharma, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Abhishek Khanna, SPC for R-1. Mr. Arnav Kumar, SSC and Ms. Aranya Sahay, Advs. for R-3 to 5.

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

O R D E R

% **23.08.2024**

1. The petitioner has filed the present petition, *inter alia,* challenging the constitutional validity of Section 16(4) of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*)/Delhi Goods and Services Tax Act, 2017 (hereafter *the DGST Act*). The petitioner is essentially aggrieved by the order dated 30.04.2024 (hereafter *the impugned order*) whereby the petitioner's claim for input tax credit has been denied, by virtue of Section 16(4) of the CGST Act/DGST Act, on account of delay.

2. The learned counsel for the parties state that in view of the enactment of Finance (No.2) Act, 2024, whereby sub-section (5) of Section 16 of the CGST Act/DGST Act was introduced, their grievance would stand satisfied if the matter is remanded to the Adjudicating Authority to consider afresh in

light of the amendments introduced by the Finance (No.2) Act, 2024.

3. The learned counsel for the petitioner also states that he is not pressing the challenge to the constitutional validity of provision of Section 16(4) of the CGST Act/DGST Act.

4. Mr. Arnav Kumar, learned counsel appearing for respondent nos.3 to 5 states that he has no objection if the impugned order is set aside and the matter is restored before the Adjudicating Authority to consider afresh, in view of the amended Section 16 of CGST Act/DGST Act.

5. In view of the above, the impugned order is set aside and the matter is remanded to the Adjudicating Authority to consider the same in the light of enactment of the Finance (No.2) Act, 2024.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 23, 2024/cl