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

\+ W.P.(C) 9920/2024 CM APPL. 40680/2024(Stay)

VINOD ELECTRICALS

.....Petitioner

Through: Mr.Sudhir Sangal, Advocate.

versus

COMMISSIONER OF GOODS AND SERVICE TAX & ANR.

.....Respondents

Through: Mr.Rajeev Aggarwal, SC and Mr.Shubham Goel, Advocate.

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

<u>O R D E R</u>

% **22.07.2024**

1. The petitioner has filed the present petition impugning an order dated 26.04.2024 (hereafter *the impugned order*) passed by the learned Adjudicating Authority raising the demand of ₹43,42,522/- on account of State Goods and Services Tax (SGST); ₹41,34,288/- on account of Central Goods and Services Tax (CGST); and ₹42,106/- on account of Integrated Goods and Services Tax (IGST). In addition to the above, the Adjudicating Authority has also imposed interest and penalty.

2. The learned counsel for the petitioner submits that the impugned order is *ex facie* incorrect as the reconciliation of the petitioner's e-way bill turn over does not reflect the said amount.

3. The petitioner has the remedy of an appeal under Section 107 of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*). Thus, this Court does not consider it apposite to entertain the present petition.

4. The petitioner is at liberty to avail statutory remedies. In the event, the petitioner files an appeal within the period of two weeks from date, the

same shall be considered on merits uninfluenced of the present order. All rights and contentions of the parties are reserved.

5. The petition stands disposed of in above terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 22, 2024

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Click here to check corrigendum, if any