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

\+ **W.P.(C) 10020/2024 and CM APPL. 40992/2024**

UNO MINDA LIMITED FORMERLY M/S MINDA DISTRIBUTION AND SERVICES LIMITED .....Petitioner

Through: Mr Nikhil Gupta, Mr Vipin Upadhyay, Mr Rochit Abhishek and Mr Prince Nagpal, Advocates.

versus

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

Through: Mr Piyush Beriwal, Advocate for R-1 and Ms Ojasvi, Advocate.
Mr Avishkar Singhvi, ASC with Mr Vivek Kumr Singh, Mr Naved Ahmed and Mr Shubham Kumar, Advocates for R-2 to 4 (GNCTD).

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, *inter alia*, impugning an order dated 22.04.2024 passed by respondent no. 4 under Section 73 of the Central Goods and Services Tax Act, 2017/ Delhi Goods and Services Tax Act, 2017 (hereafter *the CGST/DGST Act*) in connection with the tax period April 2018 to March 2019. Concededly, the petitioner has an efficacious remedy for assailing the impugned order dated 22.04.2024 under Section 107 of the CGST Act/DGST Act.

2. In view of the above, we do not consider it apposite to entertain the present petition.

3. Having stated as above, we also note that one of the grievances of the

petitioner is that he could not access the relevant records including e-way bills from GST Portal. The respondents are accordingly directed to provide to the petitioner, details of e-way bills and underlying invoices as mentioned in the Show Cause Notice, and on the basis of which, respondent no.4 has framed the impugned order, within a period of two weeks from date.

4. We clarify that if the petitioner prefers an appeal within a period of four weeks from date, the same would be considered by the Appellate Authority uninfluenced by the question of delay.

5. The present petition is disposed of in the aforesaid terms. The pending application is also disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 23, 2024
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