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

+ W.P.(C) 10738/2024 CM APPL. 44198/2024 CM APPL. 44199/2024
M/S PVR INOX LIMITED (SUCCESSOR OF MS SATYAM
CINEPLEXES LIMITED)Petitioner

Through: Mr.Kumar Vishalaksh, Mr. Udit Jain
and Ms. Adhya M., Advs.

versus

COMMISSIONER CGST DELHI WEST COMMISSIONERATE

.....Respondent

Through: Mr.Akshay Amritanshu, Sr. SC along
with Mr. Samyak Jain, Mr. Shri
Harsh, Ms. Drishti Saraf and Ms.
Pragya Upadhyay, Advs.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

05.08.2024

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1. The petitioner has filed the present petition impugning the order dated 30.03.2024 (hereafter *the impugned order*), passed by the Adjudicating Authority confirming the demands of ₹ 5,28,91,602/- and ₹7,96,02,992/- based on Show Cause Notices dated 09.05.2016 and 18.04.2018 respectively, for service tax in addition to the penalty under Section 76 and 77 (2) of the Finance Act, 1994. It is stated that the petitioner has an equally efficacious remedy of appeal against the impugned order. In view of the above, we do not consider it apposite to entertain the present petition.
2. The same is accordingly, dismissed.
3. It is clarified that if the petitioner exercises the appellate remedy and files an appeal within a period of two weeks from today, the same would be



considered on merits, uninfluenced by the question of limitation.

4. The present petition is disposed of in the aforesaid terms.
5. All pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 05, 2024/cl