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

\+ W.P.(C) 12439/2024 & CM APPL. 51750-51/2024

M/S SATNAM OVERSEAS .....Petitioner

Through: Mr Pranay Jain and Mr Karan Singh Advocates.

versus

UNION OF INDIA & ANR. .....Respondents

Through: Mr Jatin Singh, Advocate for R1/UOI Mr Avishkar Singhvi, Mr Naved Ahmed Mr Vivek Kumar and Mr Shubham Kumar, Advocates for R2.

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

O R D E R

% **05.09.2024**

1. The petitioner has filed the present appeal impugning an order dated 16.12.2023 passed under Section 73 of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) and the State Goods and Services Tax Act, 2017 (hereafter *the SGST Act*) for the tax period from July 2017 to March 2018.

2. The learned counsel for the petitioner submits that the said order was passed as the petitioner could not, at the material time, produce the relevant documents to establish that it had duly received the goods in respect of which the Input Tax Credit (ITC) was availed. The impugned order has been passed on the premise that the petitioner had availed ITC in respect of supplies from suppliers whose registrations were cancelled.

3. Concededly, the petitioner has the statutory remedy of appeal under Section 107 of the CGST Act and the SGST Act.

4. In view of the above, we do not consider it apposite to entertain the

present petition. We, however, clarify that if the petitioner files the appeal within a period of two weeks from date, the same will be considered by the adjudicating authority uninfluenced by the question of delay.

5. The petition is disposed of in the aforesaid terms. Pending applications, if any, also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 05, 2024

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Click here to check corrigendum, if any