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

\+ **W.P.(C) 798/2025**

M/S SAUBHAGYA ENTERPRISES .....Petitioner

Through: Mr. Parmeet Singh, Ms. Tanya & Mr. Chetan Arora, Advs.

versus

THE COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX, DELHI-WEST .....Respondent

Through: None.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 18.09.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed challenging the impugned order dated 24th December, 2023 passed by the Delhi Goods and Services Tax Department. *Vide* the impugned order a demand of Rs. 58,78,656/- has been raised against the Petitioner.

3. On 11th February, 2025, when the matter was first taken up for hearing, the Court had observed as under:

> *"We request learned counsel for the writ petitioner to attend to the office objections which have been pointed out and to ensure that the amended memo is placed on our record. Let the writ petition be called again on 18.03.2025."*

4. Thereafter, on 18th March, 2025 the Court had observed as under:

> *"Since parties have failed to comply with the earlier directions issued, let the matter be placed before the concerned Registrar on 22.04.2025."*

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5. In this matter various objections have been raised by the Registry as the amended memo of parties was lying under objections. Despite the repeated opportunities provided to the Petitioner, the directions passed by this Court have not been complied with by the Petitioner.

6. The Court has perused the petition which would also show that the impugned order was passed on 24th December, 2023, however, the Petitioner has merely placed the summary of the impugned order in FORM DRC-07 on record. The detailed order has not been filed. Even along with the show cause notice dated 25th September, 2025 merely the summary of the same in FORM DRC-01 has been placed on record and not the complete notice.

7. An application for rectification had been filed by the Petitioner against the impugned order, which has also been rejected on 29th July, 2024.

8. Thus, none of the material particulars which are required have been attached with the petition.

9. Today, adjournment is sought on behalf of the Petitioner.

10. In view of the repeated adjournments which have been sought and the proper documentation having not been filed, despite repeated opportunities, the petition is dismissed for non-prosecution. Liberty to file with better documentation and particulars.

11. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 18, 2025
dj/msh

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