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

+ **W.P.(C) 2665/2025 & CM APPL. 12736/2025**

M/S SIDDHIDATRI INFRATECHPetitioner

Through: Mr. Shyam Suman Singh and Mr.
Abhay Singh, Advs.

versus

GOVT. OF NCT OF DELHI AND ORS.Respondents

Through: Ms. Urvi Mohan, Adv. for GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **01.09.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner challenging the impugned Show Cause Notice dated 31st January, 2024 (*hereinafter*, 'the impugned SCN') issued under Section 73 of the Delhi Goods and Services Tax, Act (*hereinafter*, 'DGST Act') for alleged mismatch of Input Tax Credit (*hereinafter*, 'ITC') for the financial year 2018-19 of GSTR-01 and GSTR-3B of Rs. 1,34,499.57/- and GSTR-01 and GSTR-3B of Rs. 7,03,671 for the same tax period of 2018-19.
3. The submission on behalf of the Petitioner is that there is an overlap in the demands raised in the SCN.
4. Ld. Counsel for the Respondent concedes to the fact that the alleged overlap exists with a Show Cause Notice dated 9th November, 2023 issued by the Central Goods and Service Tax Department.
5. Given the fact that there is no dispute regarding the overlap between



the impugned SCN and the SCN issued by the Central Goods and Service Tax Department, the impugned SCN dated 31st January 2024, shall stand quashed.

6. The present petition, along with the pending applications, if any, stand disposed of, in the above terms.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 1, 2025

sh/ss