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

\+ W.P.(C) 2677/2025

MAA BHAGWATI ASSOCIATES .....Petitioner

Through: Mr. Mihir Garg and Ms. Rashi Jain, Advs.

versus

DEPUTY COMMISSIONER, CENTRAL GOODS AND SERVICE TAX, DIVISION WAZIRPUR .....Respondent

Through: Ms. Anushree Narain, SSC with Mr. Ankit Kumar, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **04.03.2025**

CM APPL. 12804/2025 (Ex.)

1. Allowed, subject to all just exceptions.

2. The application shall stand disposed of.

W.P.(C) 2677/2025 & CM APPL. 12803/2025 (Interim Stay)

3. This writ petition has been preferred seeking the following reliefs:-

> "In view of the facts and circumstances stated and the submissions made hereinabove, it is most respectfully prayed to this Hon'ble Court that this Hon'ble Court may be pleased to:
>
> (i) Issue a Writ of Certiorari and/or any other appropriate Writ quashing the only Demand/ Summary Order Bearing Reference No. ZD0702250120152 dated 04.02.2025 issued under section 74 of the Central Goods And Services Act, 2017 read with rule 142(5).
> (ii) Issue a Writ of Mandamus and/or any other appropriate Writ directing the Respondent to close the Proceedings against the Petitioner in regards of the SCN No. 82/2024-25 dated 24.07.2024 publish date 02.08.2024.
>
> **AND/OR** Pass any other writ, order or direction which this

Hon'ble court may consider fit and proper in the circumstances of the case in favour of the Petitioners and against the Respondent in the interest of justice"

4. The grievance of the writ petitioner is that despite having complied with the demand which was raised and depositing the penalty amount which came to be imposed, the respondents have proceeded to issue the impugned demand/summary order and the same is also reflecting as outstanding on the Goods & Service Tax Network ["**GSTN**"] portal.

5. Ms. Narain, learned counsel appearing for the respondents, on instructions states that since the factum of compliance is not disputed, appropriate steps shall be taken by the respondents to withdraw the demand which stands impugned herein as well as delete the recitals which presently appear on the GSTN portal. The statement so made is recorded and accepted.

6. The writ petition shall stand disposed of in the aforesaid terms.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 04, 2025/nd