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

\+ W.P.(C) 3295/2024

SEEMA DEVI JAIN .....Petitioner

Through: Mr. Mukesh Chand, Adv.

versus

SALES TAX OFFICER CLASS II / AVATO .....Respondent

Through: Mr. K.G. Gopalakrishnan, Adv.

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

ORDER

% **28.02.2025**

1. The writ petition, as originally preferred, had sought the following reliefs:

> "The petitioner therefore, most humbly prays that this Hon' ble Court be pleased to issue a writ of certiorari or a writ in the nature of mandamus or any other appropriate writ, order or direction under article 226 & 227 of the Constitution of India,
>
> 1. To set aside the impugned order dated 30.12.2023 resulted into demand of Rs.11,24,959/-, the impugned notice of demand issued as per Form GST DRC-07 dated 30.12.2023 and the impugned show cause notice dated 30.09.2023 issued u/s 73 of the CGST Act along with summary of show cause notice dated 30.09.2023 as per form GST DRC-01.
>
> 2. Pass such other order or orders as this Hon'ble court may deem fit and proper in the circumstances of the case."

2. However, in the course of its consideration, we had taken note of the submission that the payment of INR 9,93,715/- was in respect of liabilities which had accrued for the tax period July 2017 to March 2018. It is, however, the case of the writ petitioner that due to inadvertence while effecting payment and filling out the relevant challan in Form GST DRC-03, the tax period came to be mentioned as

April 2021 to March 2022.

3. The solitary question which thus merits examination is whether the amount of INR 9,93,715/-, as was deposited by the writ petitioner, constituted a liability for the tax period July 2017 to March 2018 or April 2021 to March 2022.

4. In our considered opinion, the narrow question which thus remains and stands crystallized above, would not merit the retention of this writ petition on our board and it would thus be appropriate to require the writ petitioner to file a representation along with all details pertaining to the payments made for the consideration of the competent authority of the respondents.

5. Once such an application is made, the competent authority shall examine the tax period for which the liability of INR 9,93,715/- pertains and after taking into account any deposits that were made by the writ petitioner, pass a final order of computation of any amounts found to be due and payable thereafter.

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

7. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 28, 2025/kk