$~46

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

\+ **W.P.(C) 4133/2024**

PANACEA BIOTECH LIMITED .....Petitioner

Through: Mr. Rajesh Mahna, Adv.

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX & ANR. .....Respondents

Through: Mr. K.G. Gopalakrishnan, Ms. Nisha Mohandas, Mr. Kunwar Raj Singh, Advs. with Mr. Chandresh Kumar Gupta, Ward- 203& Mr. Poshinder Singh, LA DTT, GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **03.04.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- Panacea Biotech Limited under Article 226 and 227 of the Constitution of India *inter alia* seeking issuance of an appropriate writ seeking a direction to the Respondents to remove the already settled demands against the Petitioner appearing on the DVAT portal.

3. The case of the Petitioner is that it is a reputed pharmaceutical company engaged in the manufacture and sale of drugs, vaccines, medicines, supplements, etc., and was earlier having a TIN No. 07500103890 in the DVAT regime. It has migrated to the GST regime with GST No. 07AAACCP5335J1ZE.

4. Certain demands were raised by the Department during the period 2006-07 and 2007-08 and the same were challenged by the Petitioner. The said demands have also been set aside. It is averred that the amounts which were liable to be paid by the Petitioner , have also been paid.

5. The DVAT Appellate Tribunal is also stated to have set aside the penalties which were imposed on the Petitioner.

6. According to Mr. Mahna, ld. Counsel for the Petitioner, it is submitted that there are no demands which are pending as on today and in fact, a refund for a sum of Rs.6,690/- was applied and the same has also been allowed. Further, whatever bank guarantees were given by the Petitioner as security towards the demands have also been released to the Petitioner. Thus, it is submitted that the incorrect reflection on the DVAT Portal deserves to be rectified.

7. *Vide* communication dated 4th August, 2023, the Department had also written to the bank of the Petitioner releasing the bank guarantees as well.

8. Despite repeated representations by the Petitioner, the DVAT Portal is showing various outstanding demands and penalties against the Petitioner.

9. Ld. Counsel for the Respondent under instructions from Mr. Chandresh Kumar Gupta, a competent official of the Department, submits that the DVAT account Portal of the Petitioner would be cleared in the next six weeks.

10. Considering the fact that there is no doubt that the demands no longer exist against the Petitioner, the six weeks period is too long.

11. Let the Petitioner's DVAT Portal be cleared within a period of four weeks from now.

12. In terms of DVAT 21, let the refund be also processed to the Petitioner within a period of four weeks along with interest, if due.

13. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 3, 2025
dj/ck