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

\+ **W.P.(C) 4121/2025 & CM APPLs. 19102/2025 & 19103/2025**

BS AGENCIES THROUGH IT PROPRIETOR PROP SHIVAM GUPTA .....Petitioner

Through: Mr. Rakesh Kumar and Mr. Parveen Gautam, Advocates.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX AND ANR .....Respondents

Through: Ms. Monica Benjamin, Advocate.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

<u>O R D E R</u>

% **02.04.2025**

1. This hearing has been done through hybrid mode.

<u>CM APPL. 19102/2025 (for exemption)</u>

2. Allowed, subject to all just exceptions. Application is disposed of.

<u>W.P.(C) 4121/2025 & CM APPL.19103/2025 (for interim reliefs)</u>

3. The present petition has been filed by the Petitioner- BS Agencies through Proprietor Mr. Shivam Gupta under Article 226 of the Constitution of India *inter alia* assailing Order-in-Original bearing no. 119/DEVPL/JC/2025 dated 3rd February 2025 passed by Office of the Commissioner of CGST, Delhi West (hereinafter, '*Adjudicating Authority*').

4. After some hearing, Mr. Rakesh Kumar, ld. Counsel for the Petitioner, on instructions submits that he may be permitted to avail the appellate remedy against the Order-in-Original dated 3rd February, 2025, by which penalties have been imposed upon the Petitioner.

5. There are various contentions being raised by the ld. Counsel for the Petitioner, including the fact that the reply has not been considered by the Adjudicating Authority. The said contentions may also be raised in the appeal.

6. Since the period of limitation for filing the appeal is still available, the present petition is dismissed as withdrawn with liberty to approach the concerned Appellate Authority under Section 107 of the Central Goods and Services Tax Act, 2017.

7. The Petition along with the pending application stands disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 2, 2025/*nd/ck*