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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 4326/2025, CM APPL. 20034/2025 & CM APPL. 20035/2025**

SARABJEET SINGHPetitioner
Through: Mr. Chandra Datt Joshi, Adv.

versus

THE COMMISSIONER OF SGST AND ANRRespondents
Through: Ms. Avni Singh, Adv. for GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE MANOJ JAIN

ORDER

% **04.04.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner– Sarabjeet Singh challenging the impugned order dated 28th December, 2023(*hereinafter, the impugned order*), issued by Respondent No.2– Assistant Commissioner of SGST, Ward 85, Zone 9, Vyapar Bhawan, IP Estate, New Delhi.
3. The impugned order was passed pursuant to the show cause notice dated 24th September, 2023 which was also issued by Respondent No.2.
4. A demand of Rs. 21,72,324/- has been raised upon the Petitioner *vide* the impugned order.
5. Various grounds have been raised by the Petitioner in respect of the impugned order. It is noted that no reply to the show cause notice was filed by the Petitioner despite a reminder having been issued in respect of the same.
6. However, ld. Counsel for the Petitioner submits that the Petitioner was not aware of the passing of the impugned order and he got the knowledge of



the same very recently.

7. Considering that the demand in the impugned order is to the tune of Rs. 21,72,324/-, and the case of the Petitioner is that he acquired knowledge of the order recently, the Petitioner is permitted to approach the appellate authority under Section 107 of the CGST Act, 2017 within a period of 30 days.

8. If the appeal is filed within 30 days, the same shall not be dismissed on the ground of limitation and shall be adjudicated on merits, in due accordance with law.

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

PRATHIBA M. SINGH, J.

MANOJ JAIN, J.

APRIL 4, 2025

dj/ss