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

\+ **W.P.(C) 4541/2025 & CM APPL. 21019/2025**

BAJRANG IRON STORE THROUGH ITS PROPRIETOR BAJRANG KUMAR AGGARWAL .....Petitioner

Through: Mr. Ujjwal Jain, Advocate

versus

ASSISTANT COMMISSIONER JANAKPURI DIVISION DELHI WEST & ORS. .....Respondents

Through: Mr. R. Ramachandran, Sr. Standing Counsel with Mr. Prateek Dhir, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **09.04.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- Bajrang Iron Store through its proprietor Bajrang Kumar Aggarwal under Article 226 and 227 of the Constitution of India, inter alia, assailing the impugned Order-in-Original dated 3rd December 2024, 24th January, 2025 and 1st February, 2025 (hereinafter, 'impugned orders') and Show Cause Notice dated 24th July 2024, 25th July 2024 and 3rd August 2024 (hereinafter, 'SCNs').

3. At the outset, ld. Counsel for the Petitioner submits that the impleadment of Respondent Nos.2, 3 and 4 was only to clarify the various orders passed by them and there was no intention to implead them in a personal capacity. Accordingly, Respondent Nos. 2, 3 and 4 are deleted from the array of parties.

4. *Vide* the impugned orders, various demands and penalties have been raised against the Petitioner. The case of the Petitioner is that he was engaged in trading of various iron items and was registered under the Goods and Service Tax (hereinafter, 'GST') law with GSTI No. 07AJMPA4878K1ZR.

5. On 11th April, 2019, the Petitioner filed an application for cancellation of the registration as he had shut down the business. Various SCNs were issued in respect of one entity called M/s Himgiri Sales. The allegation in the SCNs was that ineligible Input Tax Credit (hereinafter, 'ITC') was availed of by the Petitioner which was in effect fraudulent in nature and the firm was itself non-existent. In these SCNs, the impugned orders have been passed.

6. The case of the Petitioner is that he had only filed the reply to the said SCNs but no personal hearing notice was received.

7. Ld. Counsel for the Respondent disputes this position and submits that even in the reply filed, there is no response on merits at all and the reply is absolutely cryptic. Ld. Counsel further submits that this is an appealable order.

8. In terms of Section 107 of the Central Goods and Service Tax Act, 2017 (hereinafter, 'CGST Act') all the three above orders i.e. impugned orders would be appealable orders.

9. The time limit for filing the appeal would be three months in terms of Section 107(1) of the CGST Act. The said period had expired in respect of the first impugned Order-in-Original dated 3rd December, 2024.

10. Since all the three orders are connected, the Petitioner is directed to avail of the appellate remedy and file the appeal/s within 30 days from today. If the appeal is filed within 30 days, the appeal *qua* order dated 3rd December, 2024 shall not be dismissed as being barred by limitation.

11. Appeal against all three orders shall be adjudicated on merits by the Appellate Authority in accordance with law.

12. 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 9, 2025
Rahul/ck