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

\+ **W.P.(C) 4629/2025 & CM APPL. 21381/2025**

POOJA TRADING CO .....Petitioner

Through: Mr. Vaibhav Gupta , Mr. Kush Gupta, Ms. Shriya Agrawal, Advs.

versus

ADDITIONAL COMMISSIONER CGST & ORS. .....Respondents

Through: Mr. Ruchesh Sinha, Advocate for R-1 to 4.

Mr. Aditya Singla, SSC with Ms. Arya Suvesh and Mr. Umang Misra, Advocates.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **29.04.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner– Pooja Trading Co. under Articles 226 & 227 of the Constitution of India challenging the show cause notice dated 14th September, 2024 bearing no. ZD070924010021Z *(hereinafter, 'the SCN')* as also the consequent order dated 21st January, 2025 bearing OIO NO. 58/ADC/D.N./Shaukat Ali Nurvi/2024-25 *(hereinafter, 'the Order-in-Original')*.

3. The allegation of the Petitioner is that the Order-in-Original has been passed beyond limitation as it was uploaded on the portal on 22nd February, 2025.

4. Ld. Counsel for the Petitioner submits that in this case no reply to the SCN was filed by the Petitioner.

5. After some hearing, ld. Counsel for the Petitioner seeks permission to withdraw the present petition and approach the appellate authority under Section 107 of the Central Goods and Services Tax Act, 2017.

6. The Petitioner is permitted to file the appeal within 30 days upon payment of the requisite pre-deposit. If the same is filed within a period of 30 days, the same shall be considered on merits and shall not be dismissed on limitation.

7. Let the issue raised by the Petitioner regarding the Order-in-Original being uploaded on 22nd February, 2025 be also assailed in the appeal itself.

8. Accordingly, the petition is dismissed as withdrawn.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 29, 2025

v/ss