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

\+ **W.P.(C) 4981/2025 & CM APPL. 22857/2025**

PRET STUDY BY JANAK FASHIONS PRIVATE LIMITED

.....Petitioner

Through: Mr Salil Arora and Ms. Reeva Chugh Arora, Advocates.

versus

ADDITIONAL COMMISSIONER OF CENTRAL GST DELHI EAST .....Respondent

Through:

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

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

% 21.04.2025

1. This hearing has been done through hybrid mode.

<u>CM APPL. 22857/2025 (exemption)</u>

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

<u>W.P.(C) 4981/2025</u>

3. The present petition has been filed by the Petitioner- Pret Study by Janak Fashions Private Limited under Article 226 of the Constitution of India, *inter alia*, assailing the impugned order dated 13th January, 2025 passed by the Respondent- Additional Commissioner of Central GST, Delhi East (hereinafter, '*impugned order*'). The said impugned order arises out of a show cause notice dated 22nd July, 2022, in which the allegation of the Central Goods and Service Tax (hereinafter, '*CGST*') Department is that the Petitioner had availed excess Input Tax Credit (hereinafter, '*ITC*') in the

GSTR3B as comparison to ITC auto-populated in their GSTR2A.

4. A detailed reply was filed by the Petitioner on 14th December, 2022, pursuant to which the impugned order had been passed. The demand has been confirmed to the tune of Rs.2,34,72,696/- and an equivalent penalty has been imposed on the Petitioner.

5. In opinion of this Court, the impugned order is an appealable order. There is no allegation of lack of jurisdiction or violation of principles of natural justice in the present petition.

6. The submission of ld. Counsel for the Petitioner is that the proper procedure has not been followed in the present case.

7. However, this ground can also be raised in the appeal.

8. Let the appeal be filed within 30 days along with pre-deposit only on the amount of tax demanded in terms of Section 107 of the Central Goods and Service Tax Act, 2017.

9. If the appeal is filed within 30 days with the pre-deposit, the appeal shall not be dismissed on the ground of limitation and shall be adjudicated on merits.

10. Accordingly, the petition is disposed of. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 21, 2025/PB/ck