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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ **W.P.(C) 4982/2025, CM APPLs. 22858/2025 & 22859/2025**

GSR INFOCOM PVT. LTD. .....Petitioner

Through: Ms. Surbhi Chandra, Advocate.

versus

GOODS AND SERVICES TAX OFFICER WARD 103 DELHI & ORS. .....Respondents

Through: Mr. Sumit K. Batra, Advocate for GNCTD/ R-1.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 21.04.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- GSR Infocom Pvt. Ltd. challenging the order dated 26th December, 2023 *(hereinafter, 'the impugned order')* passed by Respondent No. 1- Office of Sales Tax Officer Class II / AVATO, Ward 103, Zone 9, Delhi *(hereinafter, the 'Respondent No. 1-Department').*

3. Further, the petition also challenges the show cause notice dated 23rd September, 2023 *(hereinafter, 'SCN')* issued by the Respondent No. 1-Department u/s 73 of the Central Goods & Services Tax Act, 2017 *(hereinafter, 'the Act')* which led to the passing of the subsequent impugned order.

4. The grievance of the petitioner is that an earlier show cause notice dated 19th June, 2023 had been issued upon the Petitioner by the Respondent No.1-Department for the same period i.e. July, 2017 to March, 2018, which had

been subsequently dropped vide order dated 11th September, 2023 passed by Respondent No.1-Department.

5. It is the submission of the ld. Counsel for the Petitioner that the proceedings qua the same period could not have been re-opened by Respondent No.1-Department.

6. Ld. Counsel for the Respondent No.1-Department who has appeared upon advance service submits that even though the earlier show cause notice dated 19th June, 2023 is for the same period, it was issued to the Petitioner on the ground of incorrect declaration of tax liability, wrongful availing of ITC through cancelled dealers. On the other hand, the present SCN has been issued on the ground of under declaration of ineligible ITC, excess claim on ITC and on certain other grounds.

7. Ld. Counsel for Respondent No. 1-Department has also placed before this Court the *'Attachment to the Summary of the Order'* which has been issued by the Department of Trade and Taxes, GNCTD. The same is taken on record. The said document would show that the reply filed by the Petitioner to the SCN has also been duly considered before passing the Impugned Order. Relevant portion of the same is extracted herein below:

> *"And whereas, on examination of the reply/documents furnished by the taxpayer, it has been observed that since the reply is devoid of merits without any justification or proper reconciliation, the demand raised in SCN/DRC-01 is hereby upheld alongwith penalty."*

8. At this stage, ld. Counsel for the Petitioner submits that the Petitioner has also filed an appeal against the impugned order. However, this fact has not been disclosed by the Petitioner in the present writ petition.

9. In opinion of this Court, in such cases, the attachments which are issued

by the concerned Department along with the orders passed by them ought to be placed on record by the parties so that the Court can appreciate the stand of both the parties. Moreover, the non-disclosure of the fact that an appeal has also been filed against the impugned order goes to the root of the matter. The petitioner has failed to disclose the said fact as well.

10. In these circumstances, the present petition is dismissed, permitting the Petitioner to avail of its appellate remedy.

11. However, in the facts and circumstances of this case, costs of Rs.5000/- are imposed on the petitioner to be deposited with Delhi High Court Bar Association within one week. The details of the same are as under:

Name: Delhi High Court Bar Association
Account No.: 15530100000478
IFSC: UCBA0001553
Branch: UCO Bank, Delhi High Court

12. Petition is disposed of in these terms. All pending applications, if any, are also disposed of. The appeal shall be heard by the Appellate Authority subject to proof of deposit of the costs as directed, being furnished to the Authority.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 21, 2025/PB/ss