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

+ **W.P.(C) 5078/2025 & CM APPL. 23299/2025**

M/S RATIONAL BUSINESS
CORPORATION PVT. LTD.

.....Petitioner

Through: Mr. Vineet Bhatia, Advocate.
versus

COMMISSIONER OF CGST,
DELHI WEST AND ORS.

.....Respondents

Through: Mr. R. Ramachandran, Sr. Standing
Counsel with Mr. Prateek Dhir,
Advocate for respondents.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **25.04.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner- M/s Rational Business Corporation Pvt. Ltd. under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the Order-in-Original bearing no. 01/CGST/ADC(SKJ)/2024-2025 dated 5th February 2025 (hereinafter, '*impugned order*'). *Vide* the said impugned order, penalty has been imposed on the Petitioner in respect of incorrect availment of Input Tax Credit (hereinafter, '*ITC*').
3. Mr. Vineet Bhatia, Id. Counsel for the Petitioner submits that the tax amount was paid by the Petitioner even prior to the issuance of the show cause notice dated 17th July 2020, and therefore, in terms of Section 74(5) of the Central Goods and Service Tax Act, 2017 (hereinafter, '*CGST Act*') the Petitioner would be willing to pay 15% penalty and bring an end to the

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dispute.

4. In view thereof, Id. Counsel for the Petitioner wishes to withdraw the present petition with liberty to approach the Appellate Authority under Section 107 of CGST Act, 2017.

5. The Petitioner is, accordingly, permitted to withdraw the present petition and approach the Appellate Authority with the prayer that a 15% penalty would be deposited by the Petitioner. In addition, proof of payment of the demanded tax amount shall also be furnished by the Petitioner before the Appellate Authority.

6. The petition is dismissed as withdrawn with liberty as aforesaid. All pending applications are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 25, 2025

v/ck