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

+ **W.P.(C) 5112/2025, CM APPL. 32110/2025 & REVIEW PET. 325/2025**

M/S UA INDIA SOURCING LLP

.....Petitioner

Through: Mr. Vineet Bhatia, Mr. Chander Kant Singh, Mr. Rakesh Garg, Advs.
(M:9811081159)

versus

COMMISSIONER OF CGST DELHI
SOUTH AND ORS.

.....Respondents

Through: Ms. Samiksha Godiyal, SSC with Mr. Tenzing Namgyal Bhutia and Mr. BD Rao Kundan, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **23.05.2025**

1. This hearing has been done through hybrid mode.
2. The present review petition has been filed by the Petitioner- M/s UA India Sourcing LLP, *inter alia*, seeking review of the order dated 22nd April 2025 and directing the Respondent No. 4- Goods and Service Tax Network to look into the technical glitch in order to ensure that the payments made by Petitioner are duly reflected on the common portal visible to the Petitioner as well as to the Department.
3. The Petitioner had filed the writ petition challenging the impugned order dated 9th January, 2025, where a demand of tax to the tune of Rs.1,57,81,899/- has been raised against Petitioner.
4. The case of the Petitioner is that the said amount had already been paid by the Petitioner which is reflected in the GST portal under two ARN numbers



namely AD070919000677O and AD070919000673W. On the other hand the submission of the Respondent on the last date *i.e.* 22nd April 2025, was that insofar as the two ARN numbers are concerned, the Department has tried to verify the payment, however, the remark that comes up is ‘no record found’.

5. Today, Id. Counsel for the Petitioner submits in the present review petition that the amount which has been paid by the Petitioner, which could not be shown to the Court on the last date *i.e.* 22nd April 2025, is still not even been reflected on the portal. The Petitioner prays for the GST Department to reflect the same on the portal.

6. The Petitioner has already availed the appellate remedy along with the pre-deposit.

7. Accordingly, the Appellate Authority shall examine the matter. If the Appellate Authority is satisfied that the payments have been made by the Petitioner, then it shall direct the GST Department/ GSTIN Network to reflect the same on the portal.

8. Moreover, this Court notices that the appearance in the order dated 22nd April 2025 seems to be wrongly recorded. The same are changed as under:

‘Ms. Samiksha Godiyal, SSC with Mr. Tenzing Namgyal Bhutia and Mr. B D Rao Kundan, Advs. for the Respondents’

9. The review petition is disposed of. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 23, 2025/PU/ck