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

\+ **W.P.(C) 5422/2025**

M/S. OJASV EXPORTS .....Petitioner

Through: Ms. Urooj Chaudhary, Advocate.

versus

THE PRINCIPAL COMMISSIONER, GST AND CENTRAL EXCISE & ORS. .....Respondents

Through: Mr. Piyush Beriwal, Mr. Nikhil Kumar Chaubey and Ms. Jyotsna Vyas, Advocates for-1, 3 to 6.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 28.04.2025

1. This hearing has been done through hybrid mode.

CM APPL. 24712/2025 (for exemption)

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

W.P.(C) 5422/2025 & CM APPL. 24711/2025 (for interim relief)

3. The present petition has been filed under Article 226 of the Constitution of India challenging the impugned summons dated 5th March, 2025 issued by the Respondent No. 4 - Superintendent (Gr - 7), Anti-Evasion, CGST, Delhi North (hereinafter "*impugned summons*").

4. Vide the impugned summons the Petitioner has been summoned under Section 70 of Central Goods and Services Tax Act, 2017 (hereinafter "*the Act*") to appear before the Respondent No. 4 on 11th March, 2025. In addition, the Petitioner has been asked to provide the following documents:

"• To provide copy of purchase ledger/ invoices from F.Y. 2018-19 to till date in r/o attached Annexure.

• Copy of bank statement evidencing Payment regarding purchase from F. Y. 2018-19 to till date in respect of attached Annexure.

• To tender statement"

5. The ground on which the challenge has been raised by the Petitioner is that the Petitioner's GST registration already stands cancelled and a 'no dues' statement has already been uploaded on the GST portal in respect of the Petitioner concern.

6. Ld. Counsel for the Petitioner further submits that the limitation for re-opening of any assessment for year Financial Year 2018-19 has also lapsed.

7. Issue notice. Mr. Beriwal, ld. Counsel accepts notice

8. Mr. Beriwal, ld. Counsel, on the other hand, submits that the date for appearance before the adjudicating authority has already elapsed. In addition, he submits that the Petitioner has failed to disclose that earlier also a summon was issued on 20th November, 2024 for the same purpose.

9. Insofar as the issue of limitation is concerned, it is his submission that the impugned summons has been issued under Section 74 of the Act and not under Section 73 of the Act, therefore, the limitation has not yet elapsed.

10. The limitation for issuance of a notice under Section 74 is five years, in terms of the said provision. Thus, it cannot be stated that the notice or summons is being issued beyond the prescribed period of limitation. However, considering the overall facts, it is directed that the Petitioner shall now appear before the adjudicatory authority on 6th May, 2025 with all the relevant documents. If any further opportunity is required, the Petitioner shall

be accommodated one more time to collect and present all the requisite documents.

11. The petition is disposed of in these terms. Pending application(s), if any, also stand disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 28, 2025/*nd/msh*