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

\+ **W.P.(C) 6155/2025 & CM APPL. 28121/2025**

JK PAPER LIMITED .....Petitioner

Through: Mr. Sandeep Chilana and Mr. Priyojeet Chatterjee, Advs. (M:9985301935)

versus

ASSISTANT COMMISSIONER OF STATE TAX & ANR. .....Respondents

Through: Mr. Sumit K. Batra, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 07.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- JK Paper challenging the order dated 27th February, 2025 (hereinafter, '*the impugned order*') issued by the Assistant Commissioner of State Tax, Ward-208, Zone 11, New Delhi.

3. The impugned order is challenged, *inter alia*, on the ground that the demand raised against the Petitioner is not tenable, since there was only a reporting error in the Financial Year 2019-20 which has led to a huge demand.

4. On 08th May, 2025 when the matter was listed, the stand of the Petitioner was that the tax deposited by the Petitioner was backed by the invoices which were not filed with the petition, however, the same were made a part of the reply to the Show Cause Notice dated 26th November, 2024. Accordingly, time was sought to file additional documents. The Department was also directed to carry the original file on the next date of hearing.

5. The original file was produced on 22nd July, 2025 on which date, it was seen that the invoices filed by the Petitioner in the Writ Petition were different from those which were filed before the Department. In view thereof, the Court was of the opinion that the matter deserves to be relegated to the Appellate remedy.

6. Today, the Court has heard ld. Counsel for the parties. Mr. Chilana, ld. Counsel for the Petitioner has vehemently urged the following:-

(i) That the Department ought to have first reconciled the accounts and, thereafter, only proceeded to issue a Show Cause Notice. Further, all the documents necessary for the same were filed by the Petitioner with its reply and any remaining documents would have been supplied, as requested, at the stage of reconciliation.

(ii) The second submission is that the language used in the impugned order in respect of documents supplied by the Petitioner is verbatim on all grounds, which would show that there is complete non-application of mind.

(iii) It is submitted that even in respect of scrutiny of Input Tax Credit availed under Input Service Distributor, where documents have been furnished by the Petitioner, the impugned order records that there are no documents filed by the Petitioner. Thus, the order is perverse.

7. On the other hand, Mr. Batra, ld. Counsel for the Department urges that the original file has been produced. A perusal of the impugned order would show as per the ld. Counsel that there is proper reasoning given for each issue and therefore, the Petitioner should be relegated to the Appellate remedy.

8. The Court has considered the matter. On each of the issues, which have been set out in the impugned order, reasons given by the Petitioner have been considered by the Adjudicating Authority, *albeit*, not very satisfactorily.

However, considering the fact that the impugned order would be clearly an appealable order under Section 107 of the Central Goods and Services Act, 2017, the Petitioner is relegated to avail of its Appellate remedy.

9. Let the appeal be filed by 30th September, 2025 along with the requisite pre-deposit. If it is filed as per the deadline prescribed, it shall be heard on merits and shall not be dismissed on the ground of limitation.

10. The crux of the dispute raised by the Petitioner is that all the documents filed by the Petitioner have not been considered by the Adjudicating Authority. Accordingly, with the appeal, the Petitioner is permitted to comprehensively file all the documents in support of all three grounds which have been raised in this petition.

11. The appeal shall be decided expeditiously and in any case let the same be decided by 31st December, 2025.

12. The petition is disposed of in the above terms. Pending applications if any are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 7, 2025/*sk/msh*