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

+ **W.P.(C) 6705/2025**

M/S RAM LUBHAYA PREM SAGAR AND SONS JOHRI

.....Petitioner

Through: Mr. Chandermani Gupta, Advocate.
Mr. C.M Grover, Advocate along with
Petitioner in person.

versus

GOODS AND SERVICE TAX

.....Respondent

Through: Mr. Sumit K. Batra, Advocate for
GNCTD.
Ms. Suhani Mathur on behalf of Mr.
Harpreet Singh, Sr. Standing Counsel.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **22.05.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner - M/s Ram Lubhaya Prem Sagar & Sons Johri through its Partner, Shri Laat Luthra under Article 226 of the Constitution of India, *inter alia*, seeking directions from this Court to allow the Petitioner to rectify its mistake in filing of GSTR- 1 for the month of March, 2019 of the Financial Year 2017-2018.
3. The Petitioner is a partnership firm having GSTIN No. 07AAQFR8386Q1ZV registered in Delhi.
4. Mr. Sumit K. Batra, Id. Counsel for the Respondent submits the forms cannot be amended by the Delhi Goods and Service Tax Department, and



permission would have sought from the Goods and Services Tax Network for amending the form.

5. Issue notice. Ms. Mathur, Id. Counsel who is present in Court is requested to accept the notice on behalf of Mr. Harpreet Singh, Id counsel.

6. A perusal of paragraphs C and G of the present writ petition would show that instead of adding the job value which was done on the gold, the Petitioner has added the value of gold itself as a taxable value. This appears to be an inadvertent error.

7. Considering the fact that there has been a gap of time in this matter, let the Petitioner appear before a Competent Official of the GSTN on 4th June, 2025 at 11.30am, Legal Department, Worldmark 1, East Wing, 4th Floor, Aerocity, Delhi-110037. The Petitioner can also contact the concerned Department at the following email address and contact number:

Email Address: gstn.legal@gstn.org.in

Contact No.: 011-49111341

8. On the said date the Petitioner shall carry the requisite corrected forms and other documents to support its case. The officer concerned shall look into the matter and pass directions accordingly.

9. Accordingly, the petition is disposed of. Pending applications, if any, are also disposed of.

10. All the rights and remedies of the Petitioner are left open.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 22, 2025/da/ck