$~72

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

\+ **W.P.(C) 7462/2025 & CM APPL. 33361/2025**

M/S NEHASACH IMPEX PRIVATE LIMITED .....Petitioner

Through: Mr. Chinmaya Seth & Mr. A.K. Seth, Ms. Palak Mathur, Advocates.

versus

SALES TAX OFFICER CLASS II, AVATO .....Respondent

Through: Ms. Vaishali Gupta, Advocate.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

<u>O R D E R</u>

% **27.05.2025**

1. This hearing has been done through hybrid mode.

<u>CM APPL. 33359/2025 & 33360/2025 (for exemption)</u>

2. Allowed. Subject to all just exceptions. Applications are disposed of.

<u>W.P.(C) 7462/2025 & CM APPL. 33361/2025</u>

3. The present petition has been filed by the Petitioner – M/s NehaSach Impex Pvt. Ltd. under Article 226 of the Constitution of India *inter alia* assailing the order dated 27th February, 2025 *(hereinafter, the 'impugned order')* passed by the Office of Sales Tax Officer Class II/AVATO, Delhi *(hereinafter, the 'office of the Sales Tax Officer').*

4. Vide the impugned order, the demand raised *qua* the Petitioner, amounting to Rs 2,83,22,802 /- through the Show Cause Notice dated 21st

November, 2024 *(hereinafter, the 'Show Cause Notice')*, issued under Form GST-DEC-01 by the office of the Sales Tax Officer is confirmed.

5. The allegation against the Petitioner in the Show Cause Notice is that there is fraudulent availment of Input Tax Credit *('ITC')* in respect of transactions between the Petitioner and four other traders, namely:

(i) M/s Primary Marketing (GSTIN 07LTBPS3763D2ZD),

(ii) M/s Sunstar Trading Company (GSTIN 07MOFPS3617J2ZC),

(iii) M/s Kumar Trading (GSTIN 07AAVFK9257G1ZM),

(iv) M/s Archit Exim (GSTIN 07BXLPS7185M1ZF).

6. The only grievance of the Petitioner is that unless and until the documents related to these four dealers are provided to the Petitioner, the Petitioner may be unable to challenge the impugned order in appeal.

7. Ld. Counsel Mr. Seth submits that the documents related to cancellation of the Goods and Services Tax *('GST')* registration of these firms ought to be provided to the Petitioner to enable an effective appeal by the Petitioner.

8. After examining the matter, the ground raised is that the GST registrations of the said dealers were cancelled and hence the ITC which was passed on, ought to be reversed.

9. In view thereof, let the GST registration cancellation related orders be provided by the DGST to the Petitioner by 15th June, 2025. Upon receipt of the same, the Petitioner is free to file an appeal challenging the impugned order by 15th July, 2025 along with the requisite pre-deposit. Further, upon the appeal being filed, it shall not be dismissed on the ground of the limitation but shall be adjudicated on merits.

10. Accordingly, the present petition is disposed of in above terms. All the

pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 27, 2025/*da/rks*