$~50, 73, & 78

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

\+ **W.P.(C) 7395/2025 & CM APPL. 33180/2025, CM APPL. 33181/2025**

VINOD KUMAR GOYAL INDIVIDUAL AUTHORISED REPRESENTATIVE VMG FOODS PVT. LTD. .....Petitioner

Through: Mr. A.K. Babbar & Mr. B.K. Tripathi, Advs.

versus

THE PRINCIPAL COMMISSIONER OF CENTRAL TAX DELHI NORTH & ANR. .....Respondents

Through: Ms. Arunima Dwivedi, CGSC with Mr. Sainyam Bhardwaj, Advs.
Mr. Pranay Mohan Govil, SSC.

73 WITH

\+ **W.P.(C) 7465/2025 & CM APPL. 33369/2025, CM APPL. 33370/2025**

VINOD KUMAR GOYAL INDIVIDUAL NON TAXABLE ENTITY .....Petitioner

Through: Mr. A.K. Babbar & Mr. B.K. Tripathi, Advs.

versus

THE PRINCIPAL COMMISSIONER OF CENTRAL TAX DELHI NORTH & ANR. .....Respondents

Through: Mr. Pranay Mohan Govil, SSC.

78 AND

\+ **W.P.(C) 7488/2025 & CM APPL. 33427/2025, CM APPL. 33428/2025**

BALRAJ KUMAR VINOD KUMAR THROUGH ITS PROP. VINOD KUMAR GOYAL .....Petitioner

Through: Mr. A.K. Babbar & Mr. B.K. Tripathi, Advs.

versus

THE PRINCIPAL COMMISSIONER OF CENTRAL TAX DELHI NORTH & ANR. .....Respondents

Through: Mr. Pranay Mohan Govil, SSC.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 27.05.2025

1. This hearing has been done through hybrid mode.

CM APPL. 33180/2025 (for exemption) in W.P.(C) 7395/2025
CM APPL. 33369/2025 (for exemption) in W.P.(C) 7465/2025
CM APPL. 33427/2025 (for exemption) in W.P.(C) 7488/2025

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 7395/2025 & CM APPL. 33181/2025 (for interim relief)

W.P.(C) 7465/2025 & CM APPL. 33370/2025 (for stay)

W.P.(C) 7488/2025 & CM APPL. 33428/2025 (for stay)

3. These are three petitions filed by the Petitioner under Article 226 of the Constitution of India challenging the Order-in Original dated 4th February, 2025 and the following summary orders -

- Summary order dated 22nd February, 2025 (in FORM GST DRC-07) bearing reference number ZD070225054700P *vide* ***W.P.(C) 7395/2025***
- Summary order dated 22nd February, 2025 (in FORM GST DRC-07) bearing reference number ZD070225054692E *vide* ***W.P.(C) 7465/2025*** and **W.P.(C) 7488/2025**

4. The submission of Mr. Babbar, ld. Counsel appearing on behalf of the Petitioners is the following:

i) That the DRC-07 having been uploaded on 22nd February, 2025, the same is barred by limitation;

ii) The penalty has been imposed beyond what is permissible limits prescribed under Section 122(1) of the Central Goods and Services Act, 2017.

5. The Court has considered the matter. The Court is informed that Mr. Vinod Kumar Goyal has filed three petitions. Firstly, as an Authorised Representative of VMG Foods Pvt. Ltd. Secondly, as a sole proprietor and individual and thirdly as a proprietor of Balraj Kumar Vinod Kumar.

6. On behalf of the Respondent, ld. Counsel has pointed out that the Order-in-Original dated 4th February, 2025 has been sent on email at the registered email addresses of the Petitioners, namely, harish@bkvkindia.com and tpayeremail@gmail.com. In support of this, the Screenshots of emails dated 4th February, 2025 sent at 11:46 p.m. to various noticees has been placed on record along with the GST profile of the tax payers. The screenshots handed over by the ld. Counsel for the Respondents are taken on record.

7. Thus, insofar as the first issue of limitation is concerned, at this stage, the Court *prima facie* is of the opinion, that the same is not barred by limitation. Insofar as the second issue of penalty being levied beyond what is permissible limit prescribed under Section 122 of CGST Act is concerned, the same is a ground that can be raised in appeal by the Petitioner.

8. This Court has, in ***W.P.(C) 6441/2025*** and connected matters already dealt with similar issues concerning the main firm in this case, namely, SR Impex and SR International and has held that considering that it relates to fraudulent availment of Input Tax Credit, writ jurisdiction would not be liable to be exercised. There is no reason to treat the present petitions differently.

9. Accordingly, the impugned order being an appealable order under Section 107 of the CGST Act, the Petitioners are permitted to avail of the

appellate remedy before the Appellate Authority. If the appeals are filed by 15th July, 2025 requisite pre-deposit in terms of Section 107 of CGST Act, the same shall not be dismissed as being barred by limitation. The Petitioners are free to raise all the contentions, on merits, including the quantum of tax as also the ground of limitation before the Appellate Authority. The appeals shall be adjudicated by the Appellate Authority on merits without being influenced by the observations in this order.

10. Mr. Babbar, ld. Counsel at this stage submits in ***W.P.(C) 7465/2025***, there are some errors in the manner in which the copy of the Show Cause Notice and order has been attached with the petition. Since the petition is being disposed of, the same is not being directed to be corrected.

11. Petitions are disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 27, 2025

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