



\$~76

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

+ **W.P.(C) 9437/2025**

**PROFESSIONAL COURIERS NETWORK LIMITED THROUGH
ITS DIRECTOR AHAMED MEERAN**Petitioner

Through: Mr. M.A. Ansari, Ms. Tabbassum
Findause, Mr. Sameet Salim and Mr.
Imran Ahmad, Advs. (M:9718503000)

versus

COMMISSIONER OF DGST & ANR.Respondents

Through: Mr. Sumit K. Batra, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **09.07.2025**

1. This hearing has been done through hybrid mode.
2. The present petition under Article 226 has been filed by the Petitioner raising a challenge to the impugned order dated 6th August, 2021 by which demands have been raised upon the Petitioner under Section 73 of the Central Goods and Service Tax Act, 2017.
3. In the opinion of this Court, the challenge to the impugned order cannot be raised in this manner after expiry of almost four years.
4. The case of the Petitioner is that the Show Cause Notice dated 18th February, 2021, which led to the passing of the impugned order was uploaded in the 'additional notices tab' and did not come to the knowledge of the Petitioner. Hence, the delay.
5. A perusal of record reveals that this ground has not been pleaded in the writ petition.



6. Hence, this Court finds no merit in the present petition. Accordingly, the petition is dismissed.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 9, 2025/dk/ss