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

\+ **W.P.(C) 10379/2025**

NARENDER KUMAR SINGH .....Petitioner

Through: Mr. Sandeep Choudhary, Advocate.

versus

GST OFFICER AND ANR .....Respondents

Through: Ms. Vaishali Gupta, Advocate for R/GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 21.07.2025

1. This hearing has been done through hybrid mode.

CM APPL. 43082/2025 (Exemption)

2. Allowed, subject to all just exceptions. The application stands disposed of.

W.P.(C) 10379/2025 & CM APPL. 43083/2025

3. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the order dated 29th April, 2024 passed by Respondent No. 1 (hereinafter, '*impugned order*') by which certain demands have been raised by the Delhi Goods and Service Tax Department against the Petitioner.

4. The case of the Petitioner is that the Show Cause Notice dated 5th October 2021 was not served upon him and hence, no reply could be filed. According to the Petitioner, the impugned order is also passed beyond the limitation period.

5. Mr. Sandeep Choudhary, ld. Counsel for the Appellant, has been queried as to why the Petitioner cannot file an appeal as the impugned order is an appealable order.

6. The submission of ld. Counsel for the Appellant is that the impugned order has been passed beyond the limitation period and is liable to be set aside. However, ld. Counsel submits that since the time for filing the appeal has lapsed, if liberty for filing the appeal is extended, he is willing to file an appeal against the impugned order.

7. In view of the above, let the Petitioner approach the Appellate Authority under Section 107 of the Central Goods and Service Tax Act, 2017 within a period of one month from today along with the requisite pre-deposit on the tax amount.

8. If the same is filed by 20th August, 2025, it shall not be dismissed on the ground of limitation and shall be adjudicated on merits.

9. Accordingly, the present petition is disposed of along with the pending applications.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 21, 2025
v/ck