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

\+ **W.P.(C) 10506/2025**

NEW EXCELLENT TELEVENTURES LLP .....Petitioner

Through: Mr. Vineet Bhatia & Mr. Keshav Garg, Advs.

versus

UNION OF INDIA AND ORS. .....Respondents

Through: Ms. Chhaya Sharma, Adv. for Mr. Subodh Kumar Kaushik, SPC.
Mr Akash Verma, SSC with Ms. Aanchal Uppal, Advs. (9697980007)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

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

% **23.07.2025**

1. This hearing has been done through hybrid mode.

2. The Petitioner has filed the present petition under Article 226 of the Constitution of India *inter alia* seeking issuance of a summary demand in form GST DRC-07 so that the Petitioner can avail of the benefit of the Amnesty Scheme under Section 128A of the Central Goods and Services Tax Act, 2017*(hereinafter 'CGST Act')*.

3. The submission of ld. Counsel for the Petitioner is that the Order-in-Original dated 23rd August 2024 was issued pursuant to Show Cause Notice dated 29th May, 2024 *(hereinafter, 'SCN')* which was subsequently amended by way of corrigendum dated 21st February 2025 to the following effect.

"In the Order-in-Original No. 91/CGST/Adj/PK/Supdt/2024-25 dated 21.08.2024 issued by the Superintendent, Rangc-135, CGST Janakpuri Division, Delhi West Commissionerate, vide C. No. CGST/DW/DIV-JP/R-135/ Scrutiny/New Excellent/263/23-24 dated 21.08.2024, the Para 11(i) may be read as:-

> *"I hereby confirm the demand amounting to Rs. 69,404/-(CGST-34702/-, SGST-34702/-) for wrongly availed and utilised ineligible ITC and also order to recover the same from them under Section 73(1) of the CGST Act, 2017 read with Section 20 of IGST Act, 2017 and corresponding Section of SGST Act, 2017 and drop the remaining demand amounting to Rs. 5,33,096/- as discussed in para 10 above."*

2. All other contents of the above said Order-in-Original shall remain unchanged."

However the corrigendum order containing the above demand has not been reflected on the portal through DRC-07 and hence the Petitioner is unable to apply for the Amnesty Scheme under Section 128A of the CGST Act.

4. The prayer is for uploading the amended DRC-07 in the matter.

5. Considering the fact that the Order-in-Original dated 21st August 2024 arising out of SCN dated 29th May 2024 has now been finally adjudicated in terms of the addendum dated 21st February 2025, the DRC-07 ought to be uploaded by the Respondent-GST Department.

6. Let the amended DRC-07 be uploaded within a period of two weeks. The Petitioner may be given access to the portal so that the Petitioner can apply for the Amnesty Scheme under Section 128A of the CGST Act. Since the time limit for applying under Section 128A has lapsed on 30th June 2025,

the said time is extended till 31st August 2025. In the meanwhile, if within two weeks, the amended DRC-07 is not uploaded in the GST Portal, the Petitioner is permitted to apply manually for the Amnesty Scheme under Section 128A of CGST Act.

7. The petition and the pending applications, if any, are disposed of in the above terms.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 23, 2025
kk/Ar.