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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 185/2020

BRIJ GOPAL GUPTA

.....Petitioner

Through: Mr. Vineet Bhatia, Mr.
Aamnaya Jagannath Mishra and
Mr. Abhinav Sharde, Advs.

versus

GOVERNMENT OF NCT OF DELHI & ORS.Respondents

Through: Mr. Anuj Aggarwal, ASC for
GNCTD alongwith Mr. Yash
Upadhyay, Mr. Siddhant Dutt
and Ms. Ishita Pandey,
Advocates.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

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28.01.2025

1. This writ petition has been preferred seeking the following reliefs:

“a) Issue a writ of certiorari thereby quashing the impugned order dated 02.12.2019 of Appellate Authority Delhi GST as well as order of the demand of tax and penalty passed by the Proper Officer, State GST, Ward 74.

b) Issue a writ of mandamus or any other writ, order or direction in the nature thereof directing the respondents to release the conveyance bearing registration No. HR-38-W-5315 and the goods contained therein, detained by the respondents on 05.08.2019, during the pendency of the present writ petition.

c) Pass such further and other orders, as this Hon'ble Court may deem fit and proper in the nature and circumstances of the case.”

2. We had in terms of our interim order of 15 January 2020, directed the respondents to release the vehicle alongwith the seized



goods subject to the petitioner furnishing a bank guarantee equivalent to the amount of penalty which had come to be imposed under the Central Goods & Services Tax Act, 2017, the Delhi Goods & Services Tax Act, 2017 together with cess thereon.

3. When the matter was subsequently taken up for review on 08 April 2024, we were informed by the respondents that the bank guarantee which had been furnished pursuant to the aforementioned order, had not been renewed despite repeated reminders.

4. It is in the aforesaid context that we had provided that the petitioner would either renew the bank guarantee failing which he would remain personally present before the Court.

5. Mr. Bhatia, learned counsel, who represents the writ petitioner, states that he has not been provided any instructions as to whether the bank guarantee has in fact been renewed and extended.

6. In view of the aforesaid, we find no justification to entertain or continue the challenge which stands raised in the writ petition.

7. The same shall stand dismissed. We leave it open to the respondents to take such further action as may be permissible in law.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
JANUARY 28, 2025/akc