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

\+ **W.P.(C) 12117/2025 & CM APPL. 49401/2025**

M/S GANPATI INTERNATIONAL THROUGH ITS PROPRIETOR SH. ANIL KUMAR .....Petitioner

Through: Mr. Vineet Bhatia, Adv.

versus

COMMISSIONER OF CGST, DELHI NORTH AND ORS. .....Respondents

Through: Mr. Harpreet Singh, SSC
Ms. Urvi Mohan, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 12.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India *inter alia* challenging the Order-in-Original dated 31st January, 2025. The said Order-in-Original has been passed in respect of availment of Input Tax Credit (*hereinafter 'ITC'*) from one M/s Swagat Enterprises, which is alleged to have raised goods-less invoices.

3. The Show Cause Notice (*hereinafter 'SCN'*) dated 23rd July, 2024 was issued to more than 100 noticees and a demand of Rs.6,65,415/- was proposed against the Petitioner in the said SCN. Consequently, the Order-in-Original was passed by the Respondent No.1-Central Goods and Service Tax Department, Delhi North (*hereinafter 'CGST Department')*.

4. It is the grievance of the Petitioner that the demand raised *qua* the

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Petitioner is unsustainable, inasmuch as the tax has not been correctly computed and the value of the entire goods has been erroneously included in the demand. On account of the said grievance, the Petitioner had filed a rectification application which, however, has been adjudicated by the official from Delhi GST Department *vide* the rectification order dated 24th June, 2025. This according to the Petitioner is impermissible in law as the OIO was passed by the CGST. It is in these circumstances that the present petition has been filed assailing the impugned Order-in-Original dated 31st January, 2025.

5. Today, Ms. Urvi Mohan, ld. Standing Counsel for the Respondent-Delhi GST Department, at the outset fairly submits that usually in cases where the Order is passed by CGST Department, a rectification application that is filed consequent to the said order ought to be dealt with by the same Department.

6. Heard. The Court has perused the records. Firstly it is noticed that the Petitioner has not been given a personal hearing in the rectification application. In these circumstances, considering that

(i) the hearing was not given in the rectification application, in terms of Section 161 of the Central Goods and Service Tax Act, 2017, and

(ii) the order has been admittedly passed by the wrong department,

the rectification order dated 24th June, 2025 is set aside. Let the rectification application be heard afresh by the CGST Department.

7. Mr. Harpreet Singh, ld. Sr. Standing Counsel, who is present in Court, is requested to accept notice for the CGST. Copy of this order be served upon the concerned Department by Mr. Harpreet Singh, ld. Sr. Standing Counsel.

8. Personal hearing would be granted to the Petitioner in terms of 3rd

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Proviso of Section 161 of the CGST Act.

9. Accordingly, petition is disposed of in these terms. All pending applications, if any, are also disposed of. *Dasti*.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 12, 2025/*pd/Ar*.

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