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

\+ CONT.CAS(C) 6/2024

SH ISHWAR CHAND .....Petitioner

Through: Mr. Malay Swapnil and Ms. Bhumika Aggarwal, Advocates.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Krishna Kumar Sharma, Senior Panel Counsel with Sh. Anil Devlal, Govt. Pleader for UOI.
Mr. Harpreet Singh, SSC along with Mr. Jai Ahuja and Mr. Sanisdhya Sharma, Advocates for R1- to 9.

CORAM:
HON'BLE MR. JUSTICE AMIT SHARMA

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

% 05.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition under Section 2(b) read with Section 12 of the Contempt of Courts Act, 1971 seeks the following prayers:

> "1. Initiate contempt of court proceedings against the alleged contemnors, punish and/or take appropriate action against the contemnors for wilful disobedience of the Final Orders dated 18.05.2023 passed by the Hon'blc Division Bench of this Court in W.P.(C) NO. 10363/2022 titled as "Sh. Ishwar Chand, Proprietor of MIS Bhagwati Trading Co. VS. Union of India & Ors.".
> 2. Summon, prosecute and punish the contemnors in accordance with law for contempt of court and for obstructing the rule of Jaw and administration of Justice;
> 3. Direct the Contemnors/Respondents to implement the above referred fiat forthwith;

> 4. Direct the Contemnors/Respondents to give an undertaking with regards to the compliance of the Final Order/s of this Hon'ble Court;
> 5. Pass any other Order/s or Direction/s as it may deem fit and proper in the facts and circumstances of the present case."

3. Vide order dated 18.05.2023, the learned Division Bench of this Court in W.P.(C) No. 10363/2022, passed the following directions:

> "3. The controversy in the present petition relates to levy or penalty for late filing of the GST returns, for the period the petitioner was disabled from doing so, on account or cancellation of its GSTIN registration.
> 4. The petitioner had not filed its GST returns for a period of more than six months, resulting in the respondents issuing a Show Cause Notice dated 13.12.2019 .
> 5. The said Show Cause Notice is not on record. However. it does appear from the subsequent orders that the reason for issuing the Show Cause Notice was precisely what is slated above -the petitioner has not filed its returns for a period of six months."

4. It is the case of the petitioner that despite repeated requests, reminders and communications, the order dated 18.05.2023 still remains non-complied.

5. The counter affidavit has been filed on behalf of the respondents executed by Mr. Sanjay Kumar Bansal, Assistant Commissioner, Old Delhi Division, Delhi North Commissionerate, New Delhi, it is recorded as under:

> "The said procedure was informed to the petitioner vide letter dated 23.06.2023. Further, in response to this office letter dated 23.08.2023 GSTN telephonically informed that the petitioner may file GST returns one by one for each month and GSTN will refund the late fee from the backend. The same was also informed telephonically to the petitioner in order to enable the answering Respondent to comply with the direction of the Hon'ble High Court. On O 1.09.2023 Sh. Ishwar Chand, Proprietor visited this office who was informed in detail the aforesaid procedure that they can file GST returns one-by-one for each month and to inform the respondent on filing of each return so that the respondent shall approach GST Network for early re-crediting of the amount from

the backend of the system respectively. It was also informed to Sh. Ishwar Chand, Proprietor that the refunded amount after re-credit, can be used by them to file second pending returns, which shall again be re-credited and the same can be utilized in filing all the pending returns by using amount of late fee which shall be paid on filing of first pending returns or they may file all pending GST returns along with late fee & the refund of entire amount of late fee shall be initiated by the GST Network by re-crediting the same to them. But the petitioner has not filed all the pending returns except for the months of September-2020 and October-2020. The petitioner has yet to file the pending returns from November-2020 onwards."

6. In view of the above, learned counsel for the petitioner seeks leave to withdraw the present petition with a prayer for directions to the respondent to fix a time line for re-crediting of the amount.

7. Learned SSC for the respondent has placed on record, a communication from CGST Department, copy of the same has been supplied to learned counsel, wherein it is stated that the late fee amount will be recredited to account of the petitioner within 10 working days.

8. In view of the above, learned counsel for the petitioner has no further grievance and seeks leave to withdraw the present petition.

9. Leave granted.

10. The present petition is dismissed as withdrawn and disposed of accordingly.

11. Learned SSC for the respondent submits that if the petitioner has any query with respect to the aforesaid refund he may approach Deputy/Assistant Commissioner, Old Delhi Division, who will be Nodal Officer and the Range Superintendent, Range-10, Old Delhi Division.

12. Pending application(s), if any, also stand disposed of.

AMIT SHARMA, J

AUGUST 05, 2025*/bsr/yg*