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

\+ **W.P.(C) 12457/2025 & CM APPL. 50700/2025**

PLASTON THROUGH ITS PROPRIETOR
HITESH YADAV .....Petitioner

Through: Mr. Parveen Kumar Gambhir, Mr. Rakesh Kumar & Mr. Lakhvinder, Advs

Versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX AND ANOTHER .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (Civil) for GNCTD.
Mr. R. Ramachandran, SSC.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 19.08.2025

1. This hearing has been done through hybrid mode.

CM APPL. 50699/2025 (for Exemption)

2. Allowed, subject to all just exceptions. This application is disposed of.

W.P.(C) 12457/2025 & CM APPL. 50700/2025

3. The present petition challenges the impugned demand order dated 8th February, 2025 by which a total demand of Rs. 23,212,494/- has been raised against the Petitioner. The case arises out of Show Cause Notice dated 5th August, 2024 by which the allegations pertaining to fraudulent availment of Input Tax Credit *(hereinafter, 'ITC')* by several parties have been raised.

4. A perusal of the impugned order shows that there are several non-existing firms, which have been alleged to have raised goods-less invoices and passed on credit to 106 noticees. The total amount, which is sought to be demanded from various parties, is to the tune of Rs. 16,23,78,863/- for financial year 2017-18. In addition, penalties have also been imposed on the noticees.

5. This Court also observes that similar matters arising out of the same SCN dated 5th August, 2024 have already been decided by this Court in ***W.P.(C) 11091 of 2025*** and ***W.P. (C) 11094 of 2025.***

6. Issue notice. Mr. R. Ramachandran, ld. SSC is requested to accept notice.

7. In view of the fact that this case involves availment of the fraudulent ITC and similar orders have been passed involving the same very SCN, this Court does not deem it appropriate to delve into the facts of this case under writ jurisdiction as the concept of ITC by itself involves a series of transactions, which would have to be analyzed and, thereafter, the decision is to be taken.

8. Under these circumstances, the Court is not inclined to entertain the present writ petition. All rights and contentions of the Petitioner are left open.

9. The Petitioner is free to avail its remedies in accordance with law. The Petitioner shall file an appeal by 30th September, 2025, along with requisite pre-deposit.

10. If the appeal, along with the mandatory pre-deposit is filed by 15th October, 2025, the same shall not be dismissed for being barred by limitation and shall be decided on its own merits.

11. The present petition is disposed of in said terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 19, 2025
Sk/ss