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

\+ **W.P.(C) 12534/2025**

RAJENDER PRASAD AGGARWAL .....Petitioner

Through: Mr. Naman Singhal & Mr. Ritik Vashisht, Advs. (M: 7701841949)

versus

GSTO, WARD 50, ZONE 3, DELHI .....Respondent

Through: Mr. Sumit K. Batra, Adv. (M: 9911211000)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 20.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed challenging the impugned order dated 30th April, 2024 passed under Section 73 of the Delhi Goods and Services Tax Act, 2017 (hereinafter "*the Act*") in respect of the Financial Year 2018-19. Vide the impugned order a total demand of Rs. 7,51,650/- has been raised against the Petitioner with a tax demand of Rs. 3,69,896/-.

3. The brief facts of the case are that a show cause notice (hereinafter "*SCN*") was issued on 15th December, 2023 on various grounds including excess availment of the Input Tax Credit on account of non-reconciliation of information declared by the Petitioner. The Petitioner filed a reply to the same on 29th February, 2024, however, it appears that the personal hearing was not attended by the Petitioner, leading to passing of the impugned order.

4. Ld. Counsel for the Petitioner submits that the figures which have been

mentioned in the impugned order are contrary to the figures which are available on the portal itself. Accordingly, after the impugned order was passed, it is stated that the concerned Chartered Accountant of the Petitioner *vide* letter dated 21st June, 2024 requested for rectification of the impugned order based on the documents supplied therewith. It is stated that the said letter was physically handed over to the concerned authority and due to some difficulty the same could not be filed through the portal. Further reliance is also placed on the chartered accountant certificate dated 11th August, 2025.

5. However, there is no doubt that under Section 161 of the Act no rectification request was filed on the portal by the Petitioner or its Chartered Accountant, in the prescribed form.

6. Considering the fact that the impugned order is an appealable order and since the grounds raised by the Petitioner would require factual examination, the Court is of the opinion that the Petitioner ought to be relegated to avail the appellate remedy.

7. The time period for filing the appeal has already lapsed, however, considering the fact that the Petitioner did not appear physically and the rectification application had been preferred, this Court is of the opinion that the Petitioner ought to be given a chance to file an appeal against the impugned order.

8. Accordingly, let the appeal be filed by 30th September, 2025 along with the requisite pre-deposit on the tax amount. The appeal if filed by the said date shall not be dismissed on limitation and shall be adjudicated on merits.

9. All contentions raised herein as also in the purported rectification request may be permitted to be raised in the appeal itself.

10. The present petition is disposed of in the above terms. Pending

applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 20, 2025
dj/msh