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

+ **W.P.(C) 14185/2025 & CM APPL. 58172/2025**

M/S RPJ POLYMERS THROUGH ITS PROPRIETOR SH. RAHUL
JAINPetitioner

Through: Mr. Vineet Bhatia, Adv. (9811081159)

versus

COMMISSIONER OF CGST, DELHI NORTH AND ORS.

.....Respondents

Through: Ms. Samiksha Godiyal, SSC with
Mr. Tenzing N Bhutia & Mr. B D Rao
Kundan, Adv. for R-1(7348851569)
Mr. Ruchesh Sinha, SSC with Ms.
Upasana Vashishta & Mr. Shashank
Sharma, Adv. (7456977814)
Mr. Sumit K. Batra, Adv. for GNCTD
(9911211000)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **15.09.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the order *i.e.*, Form DRC-07 dated 12th February, 2025 (hereinafter, '*impugned order*') passed by the Respondent No. 2. for the Financial Year 2017-18. *Vide* the impugned order, a demand to the tune of Rs.26,46,050/- has been raised *qua* the Petitioner.
3. The ground which has been raised for filing the present writ petition is that the Petitioner did not receive the Show Cause Notice (hereinafter, '*SCN*')



dated 15th July 2024.

4. This position is disputed by Mr. Sinha, Id. Counsel for the Respondent, who has handed over a copy of an email dated 3rd August 2024 sent at 08:01 P.M. to a large number of recipients as also a copy of the speed post receipt which shows that the Petitioner is at Serial No.153 with speed post receipt No.ED563186248IN. The address at which the speed post was sent is the same as reflected in the memo of parties. The documents handed over by Mr. Sinha, Id. Counsel are taken on record.

5. The Court is convinced that the SCN has been communicated to the Petitioner in terms of Section 169 of the Central Goods and Service Tax Act, 2017.

6. At this stage, Id. Counsel for the Petitioner submits that the Petitioner may be permitted to file an appeal against the impugned order.

7. In view of the fact that the grounds taken for filing the present writ petition are not being entertained by the Court, the Petitioner is permitted to file an appeal against the impugned order along with requisite pre-deposit on or before 31st October 2025. If the appeal is filed by 31st October 2025, the same shall be adjudicated on merits and shall not be dismissed on the ground of limitation.

8. All rights and remedies of the parties are left open.

9. The petition along with the pending application is disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 15, 2025/kk/ck