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

\+ **W.P.(C) 14498/2025**

KBS INDUSTRIIES LIMITED (EARLIER KNOWN AS KBS INDUSTRIES LIMITED) .....Petitioner

Through: Ms. Kavita Jha Sr Advocate Mr. Shammi Kapoor Advocate Mr. Sandeep Gupta Adv

versus

THE COMMISSIONER OF DELHI GOODS AND SERVICES TAX & ORS. .....Respondents

Through: Ms. Urvi Mohan, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

O R D E R

% 02.12.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed challenging the impugned Show Cause Notice dated 3rd July, 2025 (hereinafter "*the impugned SCN*"), in respect of Financial Year 2021-2022, passed by the Delhi GST Department. *Vide* the said impugned SCN a demand of Rs. 26,82,50,383/- has been raised against the Petitioner.

3. The only ground of challenge raised by the Petitioner is in respect of one component of the impugned SCN relating to the Input Tax Credit (hereinafter "'*ITC*") claimed from cancelled dealers, return defaulters & tax non-payers.

4. On the last date of hearing *i.e.,* 18th September, 2025, Ms. Urvi Mohan, ld. Counsel for the Department was to obtain instructions.

5. Today, Ms. Urvi Mohan, ld. Counsel has reverted with instructions and submits that there is some overlap in the demands.

6. Considering the same, since the Petitioner has already filed a reply to the impugned SCN, let the same be adjudicated once again, bearing in mind the overlap which has been raised by the ld. Counsel for the Petitioner.

7. A personal hearing shall be afforded to the Petitioner on the following:

- E-Mail: sandeepgupta@vaishlaw.com
- Mobile Number: 9899006966

8. After giving the personal hearing and considering the submissions, a reasoned order shall be passed afresh, adjudicating the impugned SCN, in accordance with law bearing in mind the argument relating to overlap. If there is an overlap, the department shall consider withdrawing the overlapping part of the demand.

9. The Petition along with pending application(s), if any, is disposed of.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 2, 2025/*tg/msh*