$~32

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

\+ **W.P.(C) 15001/2025& CM APPL. 61615/2025**

QUICK SERVICES PROPRIETOR MR
MADAN GUPTA .....Petitioner

Through: Mr. Aseem Chawala, Senior Adv, Ms. Pratishtha Chaudhary, Mr. Shamik Saha, Ms. Ishika Sharma, Mr. V. R. Sachdev, Advs.

versus

SALES TAX OFFICER CLASS II ASSISTANT VALUE ADDED TAX OFFICER (AVATO) WARD 60 ZONE 4 DELHI AND ORS & ORS. .....Respondents

Through: Ms. Urvi Mohan, GNCTD.

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, *inter alia*, challenging the impugned order dated 29th April, 2024 by which various demands have been raised against the Petitioner after denying the claim of Input Tax Credit (hereinafter, ITC) which the Petitioner was claiming under Section 16(4) of the Central Goods and Service Tax Act, 2017.

3. On the last date of hearing *i.e.*, 25th September, 2025, notice was issued to the Respondent Department and Ms. Urvi Mohan, ld. Counsel was to seek instructions.

4. Ms. Mohan, ld. Counsel for has reverted with instructions.

5. The ld. Counsel for the Petitioner submits that following are the reliefs

being sought by the Petitioner:

> *"i. Issue a writ of mandamus and certiorari or any other writ, order or direction in the nature thereof quashing the Impugned Order dated April 29, 2024, for the FY 2018-19 and consequential proceedings including order under Form GST SPL-07 dated July 29, 2025, whereby ITC due to the Petitioner has been denied thereby annulling the demand of Rs 55,19,096 /- [Tax liability- Rs. 27,14,711/- Interest- Rs. 25,30,259/- and Penalty- Rs. 2,74,126/-] raised in the Impugned order dated April 29, 2024;*
>
> *ii.* ***In the alternate, Issue an order directing Respondents to consider the application seeking rectification of the Impugned order dated April 29, 2024, filed on the GST Portal on August 13, 2025, in terms of Notification 22/ 2024 pursuant to Section 16(5) of the CGST Act, 2017****;*
>
> *iii. Stay of the Operation of the Impugned Order, dated April 29, 2024 along with consequential Proceedings [Including Order under Form GST SPL-07 Dated July 29, 2025 by the Respondent,] in the matter of the Petitioner for FY 2018-19, and/or giving effect to and/or taking any steps whatsoever pursuant to and/ or in furtherance of the Impugned Order and Consequential Proceeding during the pendency of the present Writ Petition;*
>
> *iv. Pass such other order or orders as may be deemed fit and appropriate under the facts and circumstances of the case."*

6. Since, one of the prayers is for consideration of the application seeking rectification of the impugned order dated 29th April, 2024, let the Respondent Department consider the said rectification application dated 13th August,

2025, within a period of two months and pass a reasoned order in accordance with law in terms of Section 161 of the CGST Act.

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

- E-Mail: quickservices9@gmail.com
- Mobile Number: 9891799951

8. After hearing the ld. Counsel for the Petitioner, the adjudicating authority shall pass a reasoned order.

9. All rights and remedies of the ld. Counsel for the parties are left open.

10. The present petition is disposed of in the above terms. Pending applications if any are also disposed of.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 2, 2025/tg/msh