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

\+ **W.P.(C) 15305/2025 & CM APPL. 62748/2025**

JORJY ENTERPRISES PVT. LTD .....Petitioner
Through: Mr. Udit Bakshi and Mr. Bhwesh Bhola and Mr. Piyush Kumar, Advs.

versus

COMMISSIONER, DEPARTMENT OF TRADE AND TAXES, GOVT. OF NCT OF DELHI .....Respondent
Through: Mr. Sumit K. Batra, Adv. (M: 9911211000)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 06.10.2025

1. This hearing has been done through hybrid mode.

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

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3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the orders dated 24th July, 2019 (hereinafter, '*impugned orders*') as also the Form DRC-07 dated 24th July, 2019. The Petitioner *vide* the present petition further seeks for an early decision in the appeals which have been filed by the Petitioner assailing the impugned orders before the Appellate Authority.

4. The background of this case is that the Petitioner who is registered with

the GST Department and had transported certain goods in July, 2019. As per the Petitioner, due to some clerical error, instead of one e-way bill for each consignment, two invoices and three e-way bills were issued which led to Show Cause Notices being issued to the Petitioner after interception of the trucks.

5. The Petitioner explained in its reply on 19th July, 2019 that the said issue was due to a clerical error, however, the impugned orders were passed raising demands of Rs. 5,92,112/- and Rs. 16,71,350/- which included the penalty. The same were deposited by the Petitioner in full, however, the Petitioner chose to file appeals on 22nd August, 2019 *vide* Appeal No. AD070819004088V and AD0708190040661, and till date, the appeals have not been decided by the Appellate Authority. The grievance of the Petitioner is that the said amounts continue to lie with the GST Department incorrectly.

6. Mr. Batra, ld. Counsel for the Respondent submits that the Appellate Authority is duly functional and is hearing such appeals.

7. Considering that six years have passed since the filing of these appeals, the Appellate Authority is accordingly directed to decide the said appeals within two months.

8. At this stage, ld. Counsel for the Petitioner has raised a grievance that the present matter has been argued in front of two Commissioners, however, no orders were passed.

9. Accordingly, the GST Department shall take this submission into consideration and ensure that whenever cases are heard by the concerned Adjudicating Authority or Appellate Authority, the orders are passed in a time bound manner.

10. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 6, 2025
dj/ck