$~37

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

\+ **W.P.(C) 15524/2025, CM APPL. 63483/2025, CM APPL. 63484/2025&CM APPL. 63485/2025**

GAIA OVERSEAS .....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and Ms. Palak Mathur, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 53 ZONE 3 DELHI AND ORS .....Respondent

Through: Mr. Krishan Kumar Sharma, SPC with Mr. Shashwat Krishna, Ms. Arti Tiwari and Ms. Aishwarya Gogna, Advs. for R-3.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 10.10.2025

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*, challenging the impugned Show Cause Notice dated 28th February, 2022 passed by the Sales Tax Officer, Class II/AVATO, Ward 53, Zone 3, Delhi *(hereinafter, 'impugned SCN')* and the impugned order dated 30th March, 2022 passed by the Sales Tax Officer, Class II/AVATO, Ward 53, Zone 3, Delhi. *(hereinafter, 'impugned order').*

3. *Vide* the impugned order a total demand to the tune of Rs.3,03,80,224/- has been raised against the Petitioner.

4. Various grounds have been alleged by the impugned order. However,

Mr. Chinmaya Seth, ld. Counsel for the Petitioner submits that the impugned order did not come to the knowledge of the Petitioner due to the fact that the GST registration of the Petitioner had been cancelled.

5. Mr. Sumit K. Batra, ld. Counsel for the Respondent raises vehement objection to the present petition on various grounds, including concealment of material facts.

6. At this stage, ld. Counsel for the Petitioner submits that the Petitioner is willing to go in appeal by paying the pre-deposit before the Appellate Authority, challenging the impugned order. He is willing to withdraw the present petition.

7. Accordingly, the present petition is dismissed as withdrawn.

8. Petitioner is granted liberty to approach the Appellate Authority under Section 107 of the Central Goods and Services Tax Act, 2017.

9. The Petitioner is granted time till 30th November, 2025 to file its appeal, along with the requisite pre-deposit. If the appeal is filed by the Petitioner within the stipulated time, it shall be adjudicated on merits and shall not be treated as barred by limitation.

10. The above indulgence is granted by this Court, subject to payment of Rs.50,000/-, as costs with the GST Department, within two weeks.

11. The costs imposed on Petitioner may be submitted through demand draft in the name of 'Commissioner, Trade and Taxes, Delhi', payable at Delhi.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 10, 2025/kp/sm