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

\+ W.P.(C) 15721/2024

M/S AAA IMPEX THROUGH ITS PARTNER MR. RAJEEV GUPTA .....Petitioner

Through: Mr. Siddharth Malhotra, Adv.

versus

COMMISSIONER OF STATE GST AND VAT,
DEPARTMENT OF TRADE AND TAXES, DELHI .....Respondent

Through: Mr. Rajeev Aggarwal, SSC.

**CORAM:**
**HON'BLE MR. JUSTICE YASHWANT VARMA**
**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR**

**O R D E R**

% **15.01.2025**

1. The writ petitioner has impugned the final order dated 18 August 2024 referable to Section 73 of the Central Goods and Services Tax Act, 2017 ["**CGST Act**"] and whereby the net tax payable as computed by the respondent appears to be based on a failure to reconcile the returns that were submitted.

2. When the writ petition was originally entertained, the petitioner had contended that prior to the passing of the final order, no notice had been served and that the same was perhaps placed in the 'Additional Notices and Orders' tab.

3. However, and from the status report that has been submitted in these proceedings, we find that it is the case of the respondents that the notice which preceded the final order under Section 73 was placed

in the 'Notices and Orders' tab since by that time appropriate corrective measures had been taken on the portal thus ensuring that all notices were placed under the principal tab and being viewable.

4. Faced with the above, learned counsel for the writ petitioner then drew our attention to the averments made in the writ petition in ground (E) and in terms of which it is contended that a perusal of the online Goods and Services Tax ["**GST**"] Portal itself would establish that no difference existed under the head of CGST, State GST and Integrated GST.

5. In view of the aforesaid position which is taken, we permit the writ petitioner to move an appropriate application for rectification bringing to the attention of the GST officer, the details which are alluded to and referred to hereinabove. The same may be duly ascertained and examined by the officer independently and in case the stand as struck is found to be correct, appropriate action may be taken thereafter.

6. The writ petition shall stand disposed of with the aforesaid directions.

**YASHWANT VARMA, J.**

**HARISH VAIDYANATHAN SHANKAR, J.**

**JANUARY 15, 2025/**DR/v