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

\+ **W.P.(C) 18843/2025&CM APPL. 78413/2025, CM APPL. 78414/2025**

JHS SVENDGAARD LABORATORIES LIMITED.....Petitioner
Through: Mr. Mukesh Pandey, Adv.

versus

GOVERNMENT OF NCT OF DELHI AND ANR .....Respondent
Through: Mr. Sumit K. Batra, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 11.12.2025

1. This hearing has been done through hybrid mode.

2. The Petitioner seeks quashing of the impugned Order-in-Original dated 22nd April, 2024 *(hereinafter, 'OIO')* by which a demand has been raised against the Petitioner to the tune of Rs. 6,19,245/-, as also the Show Cause Notice dated 8th December, 2023 which led to the passing of the OIO.

3. Today, the Court has heard ld. Counsel for the Petitioner. It is submitted that in this case, the Petitioner has not filed any reply to the Show Cause Notice dated 8th December, 2023, despite the reminder notice being issued on 6th April, 2024.

4. On this issue, the stand of the Petitioner is that the Petitioner did not come to know of the existence and passing of the OIO, and it was only when the newly appointed consultant informed the Petitioner of the same, that it acquired the knowledge thereof.

5. On the other hand, Mr. Batra, ld. Counsel submits that all the returns have been filed by the Petitioner up to date and, therefore, the ground taken is

not sustainable.

6. In the opinion of this Court, under the circumstances stated above, since the Petitioner did not get the opportunity to raise its contentions prior to the passing of OIO, the Petitioner shall be permitted to avail the appellate remedy under Section 107 of the Central Goods and Service Tax Act, 2017, by filing an appeal by 31st January, 2026.

7. This Court has previously, in ***W.P(C) 11906/2025*** titled ***M/S Ganpati Polymers v. Commissioner of Central Goods and Service Tax and Anr.*** had extended time for filing an appeal under Section 107 of the Central Goods and Services Tax Act, 2017. The relevant portion of order dated 8th August, 2025 reads as under:

> *15. At this stage, ld. Counsel for the Petitioner submits that the Petitioner may be permitted to avail of appellate remedy as the present writ petition was filed within the period of limitation prescribed under Section 107 of the Central Goods and Service Act, 2017. Accordingly, the Petitioner is granted time till 31st August, 2025 to avail of its appellate remedy*
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> ***16. If the appeal is filed by 31st August, 2025 along with the requisite predeposit, the same shall not be dismissed being barred by limitation and the same shall be decided on merits.***

8. Thereafter, the Supreme Court in ***SLP(C) No. 27867/2025*** titled ***M/s Ganpati Polymers v. Commissioner of Central Goods and Services Tax & Anr.*** had upheld the same in following terms:

> *"2. The High Court while rejecting the Writ Petition filed by the petitioner – herein, has observed in Para No. 15 of its impugned order as under:-*

"15. At this stage, ld. Counsel for the Petitioner submits that the Petitioner may be permitted to avail of appellate remedy as the present writ petition was filed within the period of limitation prescribed under Section 107 of the Central Goods and 2 Service Act, 2017. Accordingly, the Petitioner is granted time till 31st August, 2025 to avail of its appellate remedy.

3. Thus, the High Court has reserved liberty in favour of the petitioner to prefer appropriate statutory appeal.

4. If any statutory appeal is preferred by the petitioner, the issue of delay may be considered accordingly, more particularly keeping in mind that the petitioner was pursuing its remedy before the High Court and thereafter before this Court.

5. We grant the petitioner time upto 31-10-2025 to prefer the statutory appeal as provided in law.

6. With the aforesaid, the Special Leave Petition stands disposed of.

7. Pending applications, if any, also stand disposed of.

9. Accordingly, the Petitioner is permitted to file an appeal, challenging the OIO.

10. The appeal, if filed by 31st January, 2026 along with the mandatory pre-deposit, shall be adjudicated on merits and shall not be dismissed on the ground of limitation.

11. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 11, 2025/*dj/ss*