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

\+ W.P.(C) 5472/2026 & CM APPL. 26694/2026

M/S. DHUPANI OVERSEAS, (THROUGH ITS PROPRIETOR SH. JALARAM) .....Petitioner

Through: Mr. Shivender Kumar Sharma, Ms Urooj Chaudhary & Ms. Esha Sharma, Advs.

versus

THE PRINCIPAL COMMISSIONER. DELHI GST, DELHI-NORTH & ANR. .....Respondents

Through: Ms. Urvi Mohan, Advocate.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% 05.05.2026

1. Heard the respective counsel for the parties.

2. Prayer in the present petition reads thus:-

> *"a. Issue a petition under Article 226 of the Constitution of India seeking issuance of a writ, order or direction in the nature of Certiorari to quash and set-aside the Impugned Show Cause Notice dated 17.08.2024 issued by the respondent no.2, whereby registration of the petitioner has been suspended with effect from 17.08.2024 vide reference no.:ZA0708240755860 in FORM GST REG-17; AND/OR*
> *b. Issue a petition under Article 226 of the Constitution of India seeking issuance of a writ, order or direction in the nature of certiorari to quash and set-aside the form GST DRC - 01 and Show Cause Notice dated 29.09.2025 issued by the respondent*

no.2, whereby the petitioner was directed to pay the tax along with interest and penalty amounting to rupees 4854714/- reference NO.: ZD070925062242D in FORM GST DRC-01; AND/OR
c. Issue a petition under Article 226 of the Constitution of India seeking issuance of a writ, order or direction in the nature of certiorari to quash and set-aside the form GST DRC - 01 and Show Cause Notice dated 05.01.2026 issued by the respondent no.2, whereby the petitioner was directed to pay the tax along with interest and penalty amounting to rupees 4982270/- Reference No..: ZD070126004167R in FORM GST DRC-01; AND/OR
d. Issue a petition under Article 226 of the Constitution of India seeking issuance of a writ, order or direction in the nature of mandamus to the respondents to restore the suspended GST registration of the petitioner; AND/OR"

3. The facts necessary for deciding the present petition are as under:-

i. The petitioner, a proprietary concern, was granted GST registration. A Show Cause Notice ('***SCN***') in FORM GST REG-17 came to be issued to the petitioner, which led to the filing of W.P. (C) No. 17558/2025 before this Court. The said petition was disposed of *vide* order dated 01st December, 2025.

ii. It is the case of the petitioner that a SCN dated 17th August, 2024 came to be issued, whereby the GST registration of the petitioner was suspended with effect from 17th August, 2024 on the ground that the availment of Input Tax Credit ('ITC') was in violation of Section 16 of the CGST Act, 2017 and the Rules framed thereunder.

iii. The petitioner submitted a reply dated 29th August, 2024 to the said SCN.

iv. The petitioner was, thereafter, saddled with a SCN *i.e.*, FORM GST DRC-01 on 29th September, 2025 demanding an amount of Rs.48,54,714/- on account of wrongful availment of ITC. Also, another SCN dated 05th January, 2026 was issued by the respondents demanding Rs. 49,82,270/- for financial year 2023-24.

4. It appears that, pursuant to the order passed by this Court in W.P. (C) 17558/2025, a supplementary SCN was required to be served upon the petitioner; which is yet to be issued to the petitioner.

5. As a sequel of above, the petitioner has approached this Court with aforesaid relief.

6. After this Court issued notice to the respondents, learned counsel for the respondents, on instructions, submitted that the supplementary SCN shall be issued within a period of six weeks from today, and that the petitioner can be granted reasonable time to file a reply to the said SCN, so as to enable the respondents to pass an appropriate order in the matter.

7. In the aforesaid background, we deem it appropriate to permit the respondents to issue a supplementary SCN within a period of six weeks from today in compliance of the order of this Court passed in W.P. (C) 17558/2025.

8. Upon receipt of the supplementary SCN, the petitioner is expected to file its reply, along with all documents, within a period of four weeks thereafter, and after granting an opportunity of personal hearing, the respondents may pass an order within a period of two weeks from the date of conclusion of such hearing.

9. As regards the demand raised under FORM DRC-01, which is also the subject matter of challenge in the present proceedings, *viz*., the SCN dated 29th September, 2025 and 05th January, 2026, we deem it appropriate for the respondents to continue with proceedings, however, no coercive steps be taken against the petitioner till the supplementary SCN is adjudicated.

10. The petition, accordingly, stands disposed of in above terms.

11. Pending application(s), if any, also stand disposed of.

12. Order be uploaded on the website of this Court.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 5, 2026/*sky/sk*