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

+ **W.P.(C) 8091/2025 & CM APPL. 2049/2026**

MS JAYNA PAPER AND PACKAGING INDUSTRIES

.....Petitioner

Through: Mr. Vibhas Kumar Jha, Mr. Rajat
Pandey and Ms. Manju Pandey,
Advocates

versus

THE ASSISTANT COMMISSIONER CGST DELHI & ANR.

.....Respondents

Through: Mr. Ruchesh Sinha, Sr. Standing
Counsel, CGST for R-1

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

07.04.2026

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1. The order dated 25th February, 2025 passed in exercise of powers under Section 73 of the CGST Act, 2017 is subject matter of challenge in the petition. The order was passed against a proprietary concern and the proprietor of the firm who suffered the order has expired on 27th February, 2025 i.e., two days after the impugned order was passed.
2. Amongst others, the contentions are that though the firm is shown to be the petitioner, the business of the firm is no more continued and the business is closed. Apart from above, it is claimed that the petitioner is a widow and she has not succeeded to the estate of the deceased and in such an eventuality, the respondent is required to proceed in accordance with the



provisions of Section 93 of the CGST Act, 2017.

3. The fact remains that the petitioner's widow since is coming out with a case that she is neither succeeding to the business of the deceased husband nor to his estate, she cannot be proceeded against in the matter of execution of the order impugned, if accepted, it is for the respondent to execute the order in accordance with the provisions of the Act.

4. It is not for this Court to go into and find out whether the petitioner has succeeded to the interest of the deceased. The same can be looked into by the respondent at an appropriate stage of the proceedings.

5. In that view of the matter, in our opinion, the petition is misconceived and is accordingly dismissed.

6. Pending applications, if any, also stand dismissed.

7. Interim order(s), if any, also stands vacated.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 7, 2026

gs/av