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

\# **CNR No. DLHC010667802025**

\+ W.P.(C) 14021/2025

M/S. OPTIEMUS INFRACOM LTD. .....Petitioner

Through: Mr. Yashvir Kumar & Mr. Pankaj Kumar Sharma, Advocates.

versus

COMMISSIONER OF TRADE AND TAXES & ANR. .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (Civil) GNCTD. [M: 8383031929]. Mr. Vedansh Anand, SPC with Mr. Shivam Kumar, GP.

CORAM:
HON'BLE MR. JUSTICE PRATEEK JALAN
HON'BLE MR. JUSTICE BHARAT PARASHAR

O R D E R

% 19.11.2026

1. By way of the present petition, under Articles 226 and 227 of the Constitution, the petitioner assails an order dated 30.12.2023 ["Impugned Order"] issued by the respondents under Section 73 of the Central Goods and Services Tax Act, 2017 ["CGST Act"]/Delhi Goods and Services Tax Act, 2017. By the Impugned Order, the respondent authorities have raised a demand for Rs. 97,72,048/- towards alleged dues and penalty for Financial Year 2017-18 against one MPS Telecom Private Limited ["MPS"], which had been merged with the petitioner under a scheme of amalgamation, w.e.f. 03.04.2018.

2. At the very outset, learned counsel for the respondents submit that the Impugned Order is susceptible to appeal under Section 107 of the CGST Act.

3. Mr. Yashvir Kumar, learned counsel for the petitioner, submits that

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the petitioner was unable to avail of the appellate remedy, as the registration of MPS was cancelled after the merger, and the petitioner had no knowledge of the Impugned Order. He submits that the period of limitation of three months and the maximum condonable period of one month had lapsed by the time the petitioner became aware of the Impugned Order. He further submits that the petitioner is agreeable to availing of the appellate remedy available under the CGST Act, but seeks a direction upon the Appellate Authority to consider the appeal without reference to the question of limitation.

4. Having regard to the fact that the appellate remedy is available to the petitioner, and that there is no clear material on record to show that the Impugned Order was served upon the petitioner by any means other than by uploading it on the portal after cancellation of MPS's registration, we are of the view that it is appropriate to relegate the petitioner to its appellate remedies, for consideration on merits.

5. Consequently, the writ petition is disposed of, with liberty to the petitioner to avail of the appellate remedy available to it under Section 107 of the CGST Act.

6. In the event the appeal is filed within a period of two weeks from today, the Appellate Authority is directed not to reject the appeal on the ground of limitation.

PRATEEK JALAN, J

BHARAT PARASHAR, J

NOVEMBER 19, 2026/'*pv*'/SM/

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