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

\# **CNR No. DLHC011091102025**

\+ W.P.(C) 900/2026, CM APPL. 4416/2026, CM APPL. 18986/2026

M/S ARECA INDOCORP LLP .....Petitioner

Through: Mr. Dilip Singh Rajpurohit, Mr. Girish Agarwal and Mr. Anuvrata Sehgal, Advs.

versus

PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICE & ANR. .....Respondents

Through: Mr Akash verma, Sr. Standing Counsel with Ms. Aanchal Uppal, Adv.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE BHARAT PARASHAR

O R D E R

% 05.10.2026

1. Through the present petition the petitioner prays for the following reliefs:-

> *"a) Allow the present petition and issue a writ of certiorari or any other appropriate writ, order or direction to set aside the impugned SCN dated 01.08.2024 bearing reference no. 98/2025-25 along with summary show cause notices dated 03.08.2024 bearing reference nos. ZD070824012477A, ZD070824012502P and ZD070824012531O issued by Respondent No. 2 department and impugned order dated 25.01.2025 bearing reference nos. 52/RK/ADC/CGST/DSC/2024-25 along with summary orders dated 25.01.2025 bearing reference nos. ZD070125035493L, ZD070125035492N AND ZD070125035490R issued by the Respondent no. 1 department;*
>
> *b) Pass an order directing the Respondent departments to pay appropriate compensation to the Petitioner for the mental harassment and inconvenience suffered due to the arbitrary and illegal actions of the Respondents, as this Hon'ble Court may deem just and proper in the facts and circumstances of the case."*

2. It is evident that a consolidated Show-Cause-Notice ('SCN')

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was issued to as many as 93 Noticees. A common order has been passed on 25.01.2025, while adjudicating the matter with respect the same 93 noticees. It has been found that there is fraudulent availment of Input Tax Credit from the firms on the basis of goodless invoices. In the counter-affidavit filed by the Respondent it has been averred that there is another Show-Cause-Notice dated 01.08.2024, which has also been issued for the wrongful availment of Input Tax Credit amounting to Rs. 1,14,47,208/-.

3. In Paragraph No.7 of its Counter Affidavit, the Respondent admits that there is an inadvertent error in the period and amount reflected in *qua* the present Petitioner. Paragraph No.7 reads as follows:-

> *"7. Para 7(j): That it is pertinent to mention- in the electronically generated Form OST DRC-01, the period and amount were inadvertently reflected in respect of another noticee (noticee at 10.13 of the SCN, i.e., Rajdhani Industries) and it was merely a human error. Since the proceedings pertained to more than 50 noticees, a few patticulars required to be uploaded in Form GST DRC-01 and consequentially in Form OST DRC-07 had to be fed manually on the portal. In the course of such manual uploading, an inadvertent typographical error crept into the electronic form on accow1t of the sheer volume of data entry. The same is a curable clerical discrepancy, having no nexus with the merits of the adjudication. The substantive contents of the Show Cause Notice and the Order-in-Original consistently and correctly mention the demand confirmed against the petitioner. As such, the petitioner has suffered no prejudice, and the proceedings cannot be invalidated on the basis of a mere portal-level typographical error."*

4. Keeping in view the aforesaid position, admittedly the Petitioner has a remedy of Appeal against the Impugned order dated 25.01.2025. Hence, the Petitioner if so advised may avail the alternative remedy of Appeal.

5. If Petitioner files an application under Section 14 of the Limitation Act, 1963 for excluding the period for which the Writ

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Petition has remained pending, the same shall be considered by the Appellate Authority in accordance with law.

6. With these observations, the present Writ Petition, along with the pending applications, is disposed of.

ANIL KSHETARPAL, J.

BHARAT PARASHAR, J.

OCTOBER 05, 2026/*da/ad*

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