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

+ **W.P.(C) 4636/2025 & CM APPL. 21436/2025**

DELHI MSW SOLUTIONS LIMITEDPetitioner

Through: Mr. Venkata Prasad Pasupulati, Adv.

versus

THE ASSISTANT COMMISSIONER OF STATE TAX & ORS.

.....Respondents

Through: Mr. Ankur Yadav, SPC for
Respondent No.2.

Ms. Urvi Mohan, Adv. for GNCTD

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **15.04.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India seeking to quash the impugned order dated 28th February, 2025 wherein a demand of Rs.1,60,35,990.00/- has been confirmed against the Petitioner.
3. The case of the Petitioner is that a Show Cause Notice (hereinafter 'SCN') was issued on 19th November, 2024 and a detailed reply was submitted by the Petitioner. The primary allegation is regarding availment of excess Input Tax Credit (hereinafter 'ITC') by the Petitioner. The Petitioner's Counsel today submits that the reply has not been considered by the adjudicating authority and hence the matter deserves to be remanded to Respondent No.1-the Adjudicating Authority (GST Department).
4. After perusing the matter, the Court had directed the officer concerned *i.e.*, the Assistant Commissioner – Mr. Ahuja to join the proceedings virtually. Post lunch, on the second call, he has joined the proceedings and explained



that the entire reply has been considered. In fact, the initial demand as can be seen from the impugned SCN was to the tune of Rs.7,74,72,844/- and after considering the reply, the same has been reduced to the amount of Rs.1.60 crores approximately. He further submits that a rectification application has also been filed under Section 161 of the Central Goods And Services Tax Act, 2017 and the same is pending consideration before him.

5. On a query being put to the Id. Counsel for the Petitioner as to why the pendency of the rectification has not been disclosed in the writ petition, Id. Counsel submits that his client had not informed him about the rectification application.

6. Considering this position, the Court is of the opinion that in the rectification application, a personal hearing can be afforded to the Petitioner by the concerned official and an order be passed in accordance with law. The date of hearing be communicated to the Petitioner, through the Portal as also through the Id. Counsel who is appearing today. The contact details of the Petitioner's counsel are set out below for ready reference:

Name: Mr. Aayush Agarwala, Advocate

Email: pba.office@pba.net.in

Mob. No.: 9999105064

7. All rights and remedies of the Petitioner in respect of the impugned order as also the rectification order, if any, are left open.

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

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 15, 2025/Rahul/Ar.