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

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**W.P.(C) 5643/2025 & CM APPL. 25699/2025****PARAG GARG**

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and  
Ms. Palak Mathur, Advocates.

versus

**THE COMMON ADJUDICATING AUTHORITY ADDITIONAL  
COMMISSIONER OF CENTRAL TAX, CGST DELHI WEST  
AND ANR**

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak  
Raj, Mr. Shashank Kumar and Ms.  
Garima Kumar, Advocates.**CORAM:****JUSTICE PRATHIBA M. SINGH****JUSTICE RAJNEESH KUMAR GUPTA****ORDER**

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**04.07.2025**

1. This hearing has been done through hybrid mode.
2. On 30th April, 2025 after hearing the parties the Court had observed as under:

*“4. It is the Petitioner’s case that Section 122 (1A) of the CGST Act came into effect only from 1st January, 2021 and since the transactions in the present case relate to a period prior to the said date, no penalty can be imposed under the said provision.*

*5. On a query from the Court as to whether the company i.e., the taxable person in this case has challenged the impugned order, it is informed that the company - M/s. Sanskriti EXIM Private Limited had filed a writ petition being W.P.(C) 929/2025, challenging the show cause notice itself. Thereafter, an amendment application has also been moved in the said case seeking to bring the impugned order herein on record.*

*6. Let the said petition, being W.P.(C) 929/2025, be tagged together with this case on the next date of hearing.*

*This is a digitally signed order.*

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*7. List on 8th May, 2025 along with similar petitions where the question of taxable person is being considered by this Court.”*

3. Ld. Counsel for the Petitioner has relied upon the decision of the Bombay High Court in **WP No. 5001 of 2025** titled ***Amit Manilal Haria v. The Joint Commissioner of CGST & CE & Ors.***
4. Issue notice. Notice is accepted by Mr. Anurag Ojha, Id. SSC appearing for Respondents.
5. Let the counter affidavit be filed by 15<sup>th</sup> July, 2025.
6. List along with the connected matters on 18<sup>th</sup> July, 2025.
7. In the meantime, no coercive measures shall be taken against the Petitioner.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**JULY 4, 2025/nd/msh**

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