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IN THE HIGH COURT OF DELHI AT NEW DELHI***Date of Decision: 25th August, 2025***

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W.P.(C) 9139/2025 & CM APPL. 38812/2025**SAMYAK JAIN****.....Petitioner****Through: Mr. Pulkit Verma, Mr. Peyush Pruthi
& Mr. Himanshu Yadav, Advs.****versus****SUPERINTENDENT (ADJUDICATION), CENTRAL GST
DELHI & ORS.****.....Respondents****Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Gaurav Mani Tripathi & Mr.
Shubham Mishra, Advs for R-1 & 2.
Mr. Rakesh Kumar, CGSC with Mr.
Sunil, Adv for R-4/Delhi Police
(9811549455).
Mr. Samyar Jain, Adv. with Insp
Awadesh Kumar & Insp. S.S. Gill,
EOW.
Ms. Urvi Mohan, Adv. for GNCTD.
Inspector S.S. Gill, EOW, Delhi Police.****CORAM:****JUSTICE PRATHIBA M. SINGH****JUSTICE SHAIL JAIN****Prathiba M. Singh, J. (Oral)**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed on behalf of the Petitioner-Samyak Jain under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the order dated 31st January, 2025 (*hereinafter, the 'impugned order'*) passed by the Respondent No. 1- Superintendent (Adjudication), Central GST Delhi.
3. Vide the impugned order, a demand has been raised on the Petitioner for a sum of over Rs. 48 crores.



4. It is stated that the Petitioner was registered under the Value Added Tax ('VAT') regime under the trading style, 'M/s Samyak International'. However, upon introduction of the Goods and Services Tax ('GST') regime, a provisional registration was allotted to 'M/s Samyak International', which according to the Petitioner, was not sought by him.

5. It is the case of the Petitioner that he had closed his business operations from 28th July, 2017 and had sought a new registration number under the name of 'M/s Samyak Fashion (India)'. However, he received intimation from the GST department, some time in 2018-19, that there was a misuse of his provisional GST Number. Under the name 'M/s Samyak International', a substantial amount of ITC has not only been passed on but has also been availed, of which, the Petitioner seeks to disown on the ground that his provisional GST Number has been misused.

6. On the last date of hearing, i.e., 7th July, 2025 the Court considered the matter and *inter alia*, observed as under:

"14. In such circumstances, this Court is of the opinion the Petitioner ought to avail of its remedy in accordance with law by filing an appeal against the impugned order under Section 107 of the Central Goods and Service Tax Act, 2017. Though the limitation for filing such appeal has already lapsed, however, in the facts of this case, the Petitioner is given one month time to file the appeal along with the requisite pre-deposit.

15. In order to, however, ensure that the investigation is properly done, let the Economic Offences Wing of the Delhi Police file a status report before this Court, which shall be perused and further orders shall be passed in this regard. It is, however, made clear that on the merits of the case, the Petitioner has to avail of his appellate remedy. If the appeal is filed within one month, the same shall not be dismissed on the ground of being barred by



limitation and shall be adjudicated on merits.”

7. Pursuant to the order dated 7th July, 2025, a status report dated 24th August, 2025 has been handed over to the Court, under the signatures of the Assistant Commissioner of Delhi Police (Economic Offences Wing), Delhi. The same is taken on record.

8. The Court has considered the status report. The same reads as under:

“1. That a complaint was received by the Economic Offences Wing, Delhi, in the name of Sh. Samyak Jain S/o Sh. Rajesh Jain R/o 160, U/G/F Block, A-II, Pushpanjali Enclave, Karkardooma, East Delhi through DCP/Shahdara on 08.09.2022, wherein allegations pertaining to GST fraud were levelled using his GST Registration Number.

2. That the examination of said complaint revealed that the matter pertained to the jurisdiction of the GST Department. Accordingly, the said complaint was forwarded to the concerned office of GST Department for necessary action at their end on 08.02.2023.

3. That the complainant was also duly informed vide letter dated: 08.02.2023, about the forwarding of his complaint to the GST Department for appropriate action as per law.

4. That presently the matter is being dealt by Office of the Principal Commissioner of CGST, Delhi, East, Central Revenue Building, IP Estate, New Delhi.

5. That in view of the above-mentioned facts, no FIR, as such, was registered by EOW, Delhi in the said matter. However, the undersigned undertakes to abide by any order/direction which may be deemed fit by this Hon'ble Court in view of facts and the circumstances of this case.”

9. A perusal of the above status report would show that the Delhi police has merely forwarded the complaint to the GST department and has not taken any action on its own.



10. In the present case, the complaint and allegation made by the Petitioner is that the Petitioner's GST number was misused by some unknown person and none of the transactions for which the impugned demand has been raised, were conducted by the Petitioner.

11. The letter dated 8th February, 2023 by the office of the Assistant Commissioner of Police, Delhi (Economic Offences Wing), vide which, the matter has been forwarded to the GST department, reads as under:

“Enclosed please find herewith the attached complaint in original, for taking necessary action and direct disposal at your end. Preliminary enquiry was taken up and it has been found that matter relates to GST Deptt. have powers to investigate such matters.

This has the approval of Spl. CP/EOW.

<i>S N</i>	<i>Comp ref. No.</i>	<i>Date</i>	<i>Complainant</i>	<i>Address</i>
<i>1</i>	<i>C-2104/ DCP/EOW</i>	<i>08.09.22</i>	<i>Sh. Samyank Jain</i>	<i>Sh. Samyank Jain, S/o Sh Rajesh Jain, R/o. H. No.160, Upper Ground Floor, A-II, Pushpanjali Enclave, Karkardooma, Delhi-110092.</i>

12. The above letter would show that there appears to be some misunderstanding with respect to the powers of the GST department to investigate such matters.

13. Section 132 of the CGST Act, 2017 provides for certain offences which the GST Department can take cognizance of. However, the allegation here is



that the GST number of the Petitioner has been misused by a third party, who is unknown.

14. In the opinion of this Court, under such circumstances where the allegation of the Petitioner is that there is an impersonation of the Petitioner's credentials, the matter ought to be investigated by the Economic Offences Wing.

15. Accordingly, the Delhi Police (Economic Offences Wing) shall look into the complaint of the Petitioner and take action in accordance with law. A status report, with respect to the same, shall again be filed before this Court.

16. Further, whatever documents that are available with the GST department relating to the Petitioner's credentials, shall be forwarded by the concerned officials to the Economic Offences Wing. If any further documents are required or any enquiries are to be made, the GST Department also shall cooperate in this matter.

17. The order has been passed in the presence of Inspector –S.S. Gill, Delhi Police (Economic Offences Wing), who shall also be handed over a copy of the present order, so that necessary compliance can be done.

18. Mr. Pulkrit Verma, Id. Counsel for the Petitioner submits that the appeal in terms of previous order has already been filed.

19. List for hearing on 12th November, 2025.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

AUGUST 25, 2025/sk/rks