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

\# **CNR No. DLHC010344892026**

\+ W.P.(C) 10738/2026, CM APPL. 49764/2026 & CM APPL. 49765/2026

ARMOUR SECURITY INDIA LIMITED .....Petitioner

Through: Ms. Nisha Bagchi, Sr. Adv. with Mr. N.K. Sharma, Mr. Kapil Gautam and Mr. Deepak Gautam, Advs.

versus

UNION OF INDIA & ANR. .....Respondents

Through: Mr. Kavindra Gill, SPC (UOI) with Ms. Disha Choudhary, GP (UOI)
Mr. Arun Khatri, SSC with Ms. Anoushka Bhalla, Adv. for CGST.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **03.08.2026**

1. Learned counsel appearing for the Petitioner submits that although the Order-in-Original has, *inter alia*, been challenged on the ground of violation of Section 6(2)(b) of the Central Goods and Services Tax Act, 2017 ("CGST Act"), the Petitioner does not wish to press the said ground at this stage.

2. The Petitioner seeks quashing of the Show Cause Notice dated 30.09.2025 and the Order-in-Original dated 30.03.2026. It is not in dispute that the Petitioner has an efficacious alternative statutory

remedy by way of an appeal under Section 107 of the CGST Act.

3. Learned Senior Counsel appearing for the Petitioner submits that the question sought to be raised in the present petition goes to the issue of jurisdiction, which cannot be raised before the Appellate Authority. She further submits that though Section 76 of the CGST Act does not prescribe any period for issuance of a notice, the question as to what would constitute a reasonable period can only be interpreted by the High Court and not by the Appellate Authority. She places reliance upon the judgment of the Hon'ble Supreme Court in *State of Punjab & Ors. v. Bhatinda District Cooperative Milk Producers Union Ltd.*, (2007) 11 SCC 363.

4. This Court has considered the submissions. It is evident that the Show Cause Notice has been issued under Sections 76 and 74 of the CGST Act in respect of the financial years 2017-18, 2018-19 and 2019-20. It is alleged in the Show Cause Notice that the Petitioner has unlawfully availed Input Tax Credit (ITC) and, consequently, has not paid the tax due. The Show Cause Notice is a detailed and elaborate notice drawing the attention of the Petitioner to the case set up by the Department. Ultimately, the Assessing Authority has proceeded to pass a detailed Order-in-Original dated 30.03.2026 after examining the defence put forth by the Petitioner. The said order has been passed after considering the Petitioner's reply and granting an opportunity of hearing.

5. In these circumstances, the appellate remedy, which is comprehensive in nature, cannot be narrowly construed so as to exclude the jurisdiction of the Appellate Authority to examine the question relating to the interpretation of expression “a reasonable period”, as laid down by the Courts from time to time. The question as

to what constitutes a reasonable period is required to be adjudicated upon on the basis of the facts of each case. Such power is available with the Appellate Authority.

6. At this stage, learned Senior Counsel appearing for the Petitioner submits that only Section 76 has been invoked in respect of the financial years 2017-18 and 2018-19, and not Section 74. This aspect also can be examined by the Appellate Authority.

7. A perusal of the impugned order shows that questions of fact are required to be adjudicated. In the presence of an efficacious alternative statutory remedy, this Court does not find it appropriate to entertain the present writ petition. Accordingly, the Petitioner is relegated to the remedy of filing an appeal, with the observation that the Appellate Authority shall decide all the questions that may be raised before it in accordance with law.

ANIL KSHETARPAL, J

SHAIL JAIN, J

AUGUST 3, 2026/*kp/rm*