



2025:DHC:4052-DB



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI***Date of Decision: 19th May, 2025*

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W.P.(C) 6664/2025**SRI GANPATI EXPORTS PVT. LTD.**

.....Petitioner

Through: Mr. Bharat Bhushan Gupta, Mr.
Anurag Mishra and Ms. Nidhi Gupta,
Advocates.

versus

COMMISSIONER, CGST, DELHI WEST

.....Respondent

Through: Mr. Pranay Mohan Govil, SSC.

CORAM:**JUSTICE PRATHIBA M. SINGH****JUSTICE RAJNEESH KUMAR GUPTA****Prathiba M. Singh, J. (Oral)**

1. This hearing has been done through hybrid mode.

CM APPL. 30219/2025 (exemption)

2. Allowed, subject to all just exceptions. The application stands disposed of.

W.P.(C) 6664/2025 & CM APPL. 30218/20253. The present petition has been filed by the Petitioner- Sri Ganpati Exports Pvt. Ltd. under Article 226 of the Constitution of India, *inter alia*, assailing the two Orders-in-Original bearing nos. 69/CGST WEST/GST/SKG/SDC/2024-25 dated 01st February, 2025 and 318/CGST WEST/GST/SKG/SDC/2024-25 dated 04th February, 2025 respectively.

4. It is the case of the Petitioner that two Show Cause Notices were issued against the Petitioner. The first one was issued by the Directorate General of



GST Intelligence (hereinafter, ‘DGGI’) on 31st July, 2024 proposing demand and recovery of Input Tax Credit (hereinafter, ‘ITC’) amounting to Rs.67,71,420/- on the following counts:

Name of suppliers	No of invoices	Taxable Value	IGST	SGST	CGST	Total fraudulent Input tax Credit passed on
Fortune Graphics Limited (GSTIN 07AAACF186 B1Z6)	10	20312917	0	1010207	1010207	2020414
Reema Polychem Pvt Ltd.(GSTIN- 07AAECR2817B1ZS)	17	17319155	0	2375503	2375503	4751006
Total	27	3,76,32,72	0	3385710	3385710	6771420

5. A second undated Show Cause Notice was also issued to the Petitioner by which a demand to the tune of Rs.20,20,414/- was again raised against the Petitioner. The Petitioner filed replies to both Show Cause Notices resulting in the two Orders-in-Original. There are a number of allegations in both the Orders-in-Original against various parties, however, this Court confines itself only to those which are relevant *qua* the Petitioner.

6. Mr. Bharat Bhushan Gupta, Id. Counsel for the Petitioner, submits that his stand in this writ petition is three-fold. One, that the amount of Rs.20,20,414/- is common in both Show Cause Notices and hence, there is an issue of duplication. Secondly, there is a mistake in the amount which is mentioned as Rs.2,83,56,714/- whereas the amount ought to have been Rs.67,71,420/-. The third stand of the Petitioner is that even the amount of



Rs.33,85,710/- has been wrongly reflected as Rs.35,85,710/-.

7. Ld. Counsel for the Petitioner submits that these errors deserve to be corrected.

8. Ld. Counsel for the Respondent does not dispute the fact that there exists an issue of duplication and there are errors in the amount mentioned as contended by the Petitioner.

9. In view of the above, both the Orders-in-Original shall be re-considered only *qua* the Petitioner by the Adjudicating Authority for correction of these errors. Before correcting the same, a personal hearing shall be afforded and the notice shall be sent at the following email address and mobile no.:

Email Address:bbhushanadv@gmail.com

Mobile No.:9810854786

10. After hearing the Petitioner, within thirty days, the corrected order shall be communicated to the Petitioner. Upon the corrected order being communicated, the Petitioner shall be free to avail of his remedies in accordance with law.

11. The petition is disposed of in these terms. Pending application(s), if any, also stand disposed of.

**PRATHIBA M. SINGH
JUDGE**

**RAJNEESH KUMAR GUPTA
JUDGE**

MAY 19, 2025

v/ck