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

Date of decision: 6th October, 2025

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W.P.(C) 15204/2025

ACME INDIA

.....Petitioner

Through: Mr. Kunwar Gangesh Singh, Adv.
versus

UNION OF INDIA, DEPARTMENT OF REVENUE
& ORS.

.....Respondents

Through: Mr. Harpreet Singh SSC with Ms.
Suhani Mathur, Mr. Jai Ahuja, Mr.
Sanidhya Sharma, Mr. Akshay
Saxena, Ms. Shivali Saxena, Advs.
Mr. Rajkumar Yadav, SPC with Ms.
Tripti Sinha & Mr. Ram Singh, Advs
for R-1.

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 by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the impugned Order-in-Original dated 4th February, 2025 passed by the Commissioner of Central Tax, CGST Delhi West Commissionerate (*hereinafter*, 'impugned order').
3. The case of the Petitioner is that the Petitioner had sought an adjournment before the Adjudicating Authority, which was not granted and thereafter the impugned order was passed.
4. The impugned order arises out of the Show Cause Notice dated 26th



July, 2024, issued under section 74(1) of the Central Goods and Services Tax Act, 2017 (*hereinafter*, 'CGST Act') (*hereinafter*, 'SCN').

5. The allegations in the SCN are that the GST Department had received information that one Shri. Krishan Pal Singh, *alias* K.P. Singh, had issued invoices without any supply from certain fake firms. Various other persons were found to be assisting him in raising such invoices.

6. The two firms involved, namely M/s Acme India and M/s Vibgyor Services, were the end-users of the fake firms operated by Shri Krishan Pal Singh and his accomplices. It was found that ineligible Input Tax Credit (*hereinafter*, 'ITC') had been availed. The entire operation was allegedly being controlled by one Shri. Chander Prakash Pabreja.

7. The Petitioner in this case, M/s Acme India, is stated to have availed ineligible ITC amounting to Rs.11,18,77,922 /-, out of which a deposit of Rs. 3,94,33,040/- has already been made. The firm M/s Vibgyor Services is stated to have availed ITC amounting to Rs. 8,09,33,534/-, out of which a deposit of Rs. 3,12,27,737 /- is stated to have already been made.

8. The demand raised against the Petitioner, for the various financial years is as under:

Financial Year	Tax demand	Penalty	Total
April 2020 to March 2021	Rs. 1,16,30,720.00	Rs.1,16,30,720.00	Rs.2,32,61,440.00
April 2019 to	0	Rs. 1,70,27,536.00	Rs. 1,70,27,536.00



March 2020			
April 2018 to March 2019	Rs. 2,72,80,706.00	Rs. 2,72,80,706.00	Rs. 5,45,61,412.00

9. Ld. Counsel on behalf of the Petitioner submits that the impugned order was uploaded on the GST portal, in an illegible and compressed format, and remains unavailable for download in proper form.

10. It is further submitted on behalf of ld. Counsel for Petitioner that no hearing was granted to the Petitioner and three summary orders of the same date *i.e.*, 4th February, 2025 have been passed, raising demands of different amounts, and for different financial years. It is further submitted that there is a violation of the principles of natural justice.

11. Heard. The Court notices that the impugned order which was passed in February, 2025 was not followed by any subsequent communication by the Petitioner. No request was made for a clear copy of the order. The Petitioner was all along aware of the proceedings against it.

12. Notably, the limitation period for filing of the appeal has expired. However, the fact remains that certain adjournments were sought by the Petitioner, which appeared to have not been acceded by the GST Department, leading to the impugned order without hearing this Petitioner. This Court is therefore inclined to permit the Petitioner to avail of its appellate remedy in accordance with law under Section 107 of the CGST, Act.

13. The amount deposited made by the Petitioner to the tune of ₹3,94,33,040/- shall be duly adjusted towards the pre-deposit required to be



made for filing the appeal.

14. Let the appeal challenging the Impugned Order, be filed by 30th November, 2025,

15. If the appeal is filed by the Petitioner within the stipulated time, it shall be adjudicated on merits and shall not be treated as barred by limitation.

16. Let the clear copy of the impugned order dated 4th February, 2025 be supplied by Mr. Harpreet Singh, Id. SCC for the Respondent, to the Petitioner, within a period of one week.

17. Accordingly, the present petition is disposed of in above terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

OCTOBER 6, 2025/hk/sm