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

Date of decision: 07th May, 2025

+ **W.P.(C) 6020/2025 & CM APPLs. 27560/2025, 27561/2025**
EBIXCASH MOBILITY SOFTWARE INDIA LIMITED

.....Petitioner

Through: Mr. Ankur Das & Ms. Sakshi Pandey,
Advs.

versus

SALES TAX OFFICER CLASS II AVATOWARD 101 ZONE 9

.....Respondent

Through: Ms. Vaishali Gupta, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The present petition is filed under Article 226 of the Constitution of India by the Petitioner- Ebix Cash Mobility Software India Ltd. The Petitioner provides IT and IT enabled services and claims that it has more than 2000 employees in India. The Petitioner (formerly known as M/s Trimax IT Infrastructure & Services Ltd.) had obtained the GST registration bearing GSTIN 07AAACT3858L1ZY upon the launch of the GST regime.
3. However, a petition was filed under Section 7 of the Insolvency and Bankruptcy Code, 2016 by M/s Corporation Bank because of which the Petitioner had to undergo CIRP proceedings. Finally, the resolution plan was approved on 04th May, 2020 and the successful resolution applicant took over the management of the corporate debtor. Thereafter, a fresh GST registration



bearing GSTIN 07AAACT3858L2ZX was issued on 19th June, 2020.

4. It is the case of the Petitioner that by virtue of Notification no.11/2020 dated 21st March, 2020, when a company which is in CIRP, upon the IRP/RP being appointed, a new registration would have to be obtained. Accordingly, the Petitioner is stated to have obtained a new GST registration bearing GSTIN 07AAACT3858L2ZX. However, it is also the case of the Petitioner that the Petitioner was entitled to certain TDS which was to be deposited by certain clients such as BSNL and NIC under the new registration. Inadvertently, the said clients had deposited the same with the old GST Number of which credit was being sought by the Petitioner.

5. The Petitioner filed a PMT-09 through which the TDS was deposited and remaining cash ledger balance was transferred to the new registration. This was, however, not accepted by the Respondents and a Show Cause Notice was issued on 21st November, 2024. The Petitioner filed a detailed reply on 21st December, 2024 but by the impugned order, the stand of the Petitioner was not been accepted and the demand has been raised.

6. From the record, it appears that the Petitioner did not attend the personal hearing before the Department. This fact is confirmed by the Petitioner. Ld. Counsel for the Respondent submits that personal hearing was afforded to the Petitioner which was not availed of.

7. Ms. Gupta, Ld. Counsel for the Respondent submits that reminder notice was issued seeking documents including invoices and certificates from the suppliers. However, the same were not supplied.

8. Considering the nature of the matter i.e., it is a question of reconciliation of TDS deposited by certain clients of the Petitioner in the wrong GSTIN No. This Court is of the opinion that the Petitioner ought to be



granted an opportunity to present its case before the Adjudicating Authority in the interest of justice. Accordingly, the impugned order is set aside.

9. The Petitioner is directed to appear before the Adjudicating Authority on 10th June, 2025. If the Petitioner wishes to file any additional documents, it may do so through the portal. The said additional documents shall also be taken into consideration and a comprehensive adjudication shall be undertaken by the Adjudicating Authority.

10. The petition is disposed of in the aforesaid terms. Pending application, if any, is also disposed of.

**PRATHIBA M. SINGH
JUDGE**

**RAJNEESH KUMAR GUPTA
JUDGE**

MAY 7, 2025
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