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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Date of Decision: 19th September, 2025

+ W.P.(C) 6124/2024 & CM APPL.48912/2025, CM APPL.48913/2025, CM APPL.48914/2025, REVIEW PET. 428/2025

M/S S K OVERSEASPetitioner

Through: Mr. Pulkit Verma and Mr. Saket Jain, Advs.

versus

SUPERINTENDENT RANGE 20 CENTRAL GST DIVISION

....Respondent

Through: Mr. Akshay Amritanshu, SSC with Ms. Drishti Saraf, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE HARISH VAIDYANATHAN SHANKAR

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

CM APPLs.48912/2025 & 48913/2025 (for exemption) in W.P.(C) 6124/2024

2. Allowed, subject to all just exceptions. Applications are disposed of.

CM APPL.48914/2025 (for delay), REVIEW PET. 428/2025 in W.P.(C) 6124/2024

3. The present review petition has been filed by the Respondent under Order XLVII Rule 1 read with Sections 114 and 151 of the Code of Civil Procedure, 1908, seeking review of the order dated 6th March, 2025 (hereinafter, '*impugned order*'). *Vide* the said order, the Court has directed that the cancellation of the GST registration of the Petitioner shall come into



effect from 12th September, 2023.

4. The impugned order has proceeded on the basis of the affidavits and pleadings in the present writ petition to be correct. However, the present review petition now reveals that the person namely, Mr. Suraj, who is stated to be the proprietor of the Petitioner firm M/s S.K. Overseas, has admitted to the fact in some investigation that he is not connected with the Petitioner firm. The statement of Mr. Suraj reveals the following:

“10. In his interrogation, Shri Suraj revealed the following:

(a) Shri Suraj was a blacksmith and had a small shop near the road, where he would make iron objects/equipments.

(b) He was not aware of any firm named SK Overseas and was not aware about any address. The PAN No.FOKPSS464M belonged to the Petitioner, but he was not aware about SK Overseas.

(c) The mobile number 7836900465 registered in the name of SK Overseas did not belong to him and he was not aware about any such number.

(d) Though the rent agreement of SK Overseas dated 27.04.2022 bears signature which are similar to his signature, but he had not signed any such document.”

5. Mr. Verma, Id. Counsel appearing for the Petitioner submits that he has himself not met his client *i.e.*, Mr. Suraj. However, the matter was referred to him by M/s AMR & Associates by one Shri Ashish Chaurasia, who is an accountant. Mr. Verma, Id. Counsel has shared WhatsApp chats with the said Mr. Ashish Chaurasia where Mr. Ashish Chaurasia has given credentials of M/s SK Overseas and the manner in which the portal of the Petitioner firm



can be accessed. Mr. Verma, 1d. Counsel submits that the said accountant knows about the client and he does not have any knowledge.

6. Repeatedly, this Court notes that various fictitious persons, in whose names the firms are registered by impersonating or stolen identity, have approached the Court. In such matters, lawyers have not even met the clients and the affidavits have been attested and notarized without meeting the clients. The reference by some accountant or other consultants, GST practitioners is relied upon by the lawyers, who are appearing before the Court. The Court in this Roster of indirect tax has also noticed such incorporation of fictitious firms, at the behest of Accountants.

7. This position was also noticed in a batch of matters with lead matter being **W.P.(C) 685/2025 titled M/s. S R Enterprises v. Pr. Commissioner of Goods and Service Tax, East Delhi**, wherein the firms itself were found to be of fictitious clients and fictitious affidavits had wrongly been notarized. In the said judgment, the Court has already directed the registration of the FIR. Relevant portion of the said decision is set out below:

“38. The orders which were passed by the Court i.e. two orders dated 3rd February 2025, and the orders dated 27th February 2025 and 6th March 2025, in these four writ petitions are accordingly re-called.

39. In future, when GST matters are filed, 1d. Counsels shall take some precautionary measures to ensure that the documents that are attached are not forged and fabricated and some verification through the GST portal is done to ensure the veracity of the documents.

40. In view of the fact that the affidavits as also the documents including the SCNs in the present matter are forged and the persons i.e. Petitioners are fictitious, it is deemed expedient in the interest of justice that an



inquiry ought to be conducted for the offences of forgery, fabrication, etc. Accordingly, the Registrar General is directed to lodge a complaint against all the Petitioners under Section 215 read with Section 379 of the Bharatiya Nagarik Suraksha Sanhita, 2023 for offences under Sections 227, 228, 229, 233, 236, 237, 246, 336(1) and 340(2) of the Bharatiya Nyaya Sanhita, 2023.”

8. The present case is another case where a similar situation has been seen. Mr. Verma, ld. Counsel is a regular practitioner before this Court, therefore, at this stage, no observations are being made by the Court against the Counsel in view of the fact that he has disclosed all the details as to how the matter was referred to him by an accountant.

9. Under these circumstances, it is directed that **Mr. Ashish Chaurasia (M:9871620654)**, who is running an accountancy firm by the name M/s AMR & Associates, with the following contact details, shall remain present in Court on the next date of hearing:

- **Name – Mr. Ashish Chaurasia**
- **Address – R-18, Extension, Vani Vihar, Uttam Nagar, New Delhi-110059.**
- **Mobile No: 9871620654**

10. The present order shall be served upon Mr. Ashish Chaurasia by WhatsApp on the above mobile number and through the SHO of the concerned area as well.

11. The present order be communicated to the SHO PS. Uttam Nagar through Mr. Sanjay Lao, ld. Standing Counsel (Criminal).

12. Let this order be communicated to Mr. Sanjay Lao, ld. Standing Counsel (Criminal) by the Registry.



13. Mr. Ashish Chaurasia is free to file any affidavit, if he chooses to in this matter.

14. List on 21st November, 2025.

PRAATHIBA M. SINGH
JUDGE

HARISH VAIDYANATHAN SHANKAR
JUDGE

SEPTEMBER 19, 2025/*dk/ck*