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

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W.P.(C) 9064/2022 & CM APPL. 27218/2022

ATC TELECOM INFRASTRUCTURE PRIVATE LTD

..... Petitioner

Through: Mr. V. Lakshmi Kumaran,  
Mr. Karan Sachdev & Mr.  
Agrim Arora, Advs.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Asheesh Jain, CGSC,  
Mr. Gaurav Kumar & Ms.  
Ankita Kedia, Advs. for R-  
1.  
Mr. Satish Kumar, Sr.  
Standing Counsel for R-2.  
Mr. Anand Mani Tiwari,  
Adv for R-6/BSNL.  
Mr. Kishore Kunal & Ms.  
Ankita Prakash, Advs. for  
R-7, 8, 9 & 10.  
Mr. L.B. Rai & Mr. Mohit  
Kumar Sharma, Advs. for  
MTNL/R-14  
Mr. K.R. Sasiprabhu, Mr.  
Vishnu Sharma & Mr.  
Manan Shishodia, Advs.  
for R-17.  
Mr. Gajendra Maheshwari  
& Ms. Perna Punj, Advs.  
for R-19.  
Mr. Deepak Thakur, Adv  
for R-21 & 22.  
Mr. Udit Jain & Mr.  
Ashish Jain, Advs. for R-  
25, 26 & 27.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MR. JUSTICE AMIT MAHAJAN**

**ORDER**

**01.03.2023**

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1. After some argument, Mr. Kumar, learned counsel appearing for the respondent No. 2 seeks time to take instructions.
2. *Prima facie*, it appears that if the petitioners are able to satisfy the respondent authority that they have paid tax on all their receipts, that is, the tax paid on the invoice less the credit note and they have not received the amount represented by the credit note, the liability to either increase the output tax liability or to reverse the input tax credit would rest solely on the recipients.
3. He also seeks time to take instructions as to the scope of the Show Cause Notice.
4. All other respondents, who have filed a counter affidavit, shall also provide a copy of the same to Mr. Kumar.
5. List on 06.04.2023.

**VIBHU BAKHRU, J**

**AMIT MAHAJAN, J**

**MARCH 1, 2023**

**“SK”**