

CIV DJ 667/2024
Dalip Kapoor Vs.
Chief Commissioner CGST Delhi North & Ors.

07.02.2026

Present: Proxy for Sh. N.K. Gupta, Ld. Counsel for plaintiff.
 Sh. Jatin Kumar Gaur, proxy for Sr. Standing
 Counsel Sh. Harpreet Singh, Ld. Counsel for
 defendants.

Vide this order application of defendants u/o VIII Rule 1 r/w Rule 4 of Chapter VII of Delhi High Court Rules, 2018, for seeking condonation of delay in filing written statement, arguments on which were already heard, shall be disposed off.

Summons were served upon the defendants on 03.09.2024 and the written statement was filed on 05.12.2024.

For seeking condonation of delay of 63 days in filing the written statement, mainly it is contended that the summons issued to the the defendants were defective in as much as therein no time period was specified within which the defendants had to file written statement, as provided under Rule 1(f) of Chapter VI of Delhi High Court Rules, 2018, that after service of the summons on 03.09.2024, the same were forwarded to Anti Evasion branch in office of the defendants on 09.09.2024, that pertinently at the relevant time after conclusion of investigation against the plaintiff herein, sanction/ launch of prosecution in the matter was under process which later on got sanctioned on 25.10.2024, that thereafter, the same was forwarded to departmental counsel for launching of prosecution, that then the competent authority took decision on 13.11.2024 and a

government counsel from the list of panel counsels was appointed and case papers were forwarded to him for his opinion and way forward, that the counsel has opined that a necessary reply has to be filed in the suit and thereafter, Vakalatnama was issued in his name on 19.11.2024 and that the delay has occurred due to administrative reasons which were beyond control of the defendants.

In support of above contentions, copy of relevant Rule of Delhi High Court (Original Side) Rules, 2018 and of case laws in '*OK Play India Pvt. Ltd. Vs. A.P. Distributors & Anr.*', 2021 SCC OnLine Del 4809 and '*Inder Singh Vs. State of Madhya Pradesh*', 2025 SCC OnLine SC 600, have been relied upon.

In reply filed on behalf of plaintiff, the aforementioned pleas have been opposed.

In Rule 1(f) of Chapter VI of Delhi High Court (Original Side) Rules, 2018, it is provided that the summons/ notice shall specify the time within which the written statement/ response is to be filed as per the Code or these Rules. During the course of arguments, Ld. Counsel for the defendants/ applicants has contended that Delhi High Court (Original Side) Rules, 2018, are also applicable to District Courts and in this regard he has highlighted that in '*OK Play India Pvt. Ltd. Vs. A.P. Distributors & Anr. (Supra)*' it was held '*15. At the outset, this Court rejects the arguments of the Ld. Counsel for the applicants/ respondents that Original Side Rules are not applicable to the District Courts. The District Courts do not function in vacuum...*'. Moreover, the afore-mentioned explanation that the delay in filing the written statement has occurred due to time consumed in process related to appointment of government counsel, appears to be plausible.

Hence, the application is being allowed and delay of 63 days in filing the written statement is condoned. The written statement is taken on record.

Replication, if any, be filed by NDOH with advance copy to opposite side. Affidavits qua admission-denial of documents be also filed by the NDOH.

Put up for consideration on **28.04.2026**.

(GOPAL SINGH CHAUHAN)
DJ-03, WEST/DELHI
07.02.2026