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

\+ W.P.(C) 666/2025 & CM APPL. 3289/2025 (Interim Relief)

M/S UMANG REALTECH PRIVATE LIMITED

.....Petitioner

Through: Mr. Tarun Gulati, Sr. Advocate with Mr. Puneet Agrawal, Mr. Yuvraj Singh, Ms. Shruti Garg, Mr. Chetan Kr. Shukla and Mr. Pramod Kandpal, Advs.

versus

PRINCIPAL DIRECTOR GENERAL, DGGSTI AND ORS

.....Respondents

Through: Ms. Anushree Narain, SSC for R-1, 5 and 6.
Mr. Rajeev Aggarwal, ASC for R-2 & 4.
Mr. Harpreet Singh, SSC with Ms. Suhani Mathur and Mr. Shivang Chawla, Advs. for R-5.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **23.01.2025**

CM APPL. 3290/2025 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 666/2025 & CM APPL. 3289/2025 (Interim Relief)

1. Notice. Since the respondents are duly represented by Ms. Narain and Mr. Aggarwal, no further steps need be taken. Let the noticed respondents file their replies within a period of three weeks from today. The petitioner shall have a week therefrom to file a rejoinder affidavit.

2. Prima facie and on hearing Mr. Gulati, learned senior counsel appearing in support of the writ petition, we find merit in the

challenge which stands raised to the impugned Show Cause Notice ["**SCN**"] issued by the Directorate General of Goods and Services Tax Intelligence ["**DGGI"**].

3. The petitioner, who undertakes real estate development, had concededly and as per the DGGI itself, reversed Input Tax Credit availed on the basis of completion certificates which were issued in respect of individual projects. However, the allegation which is levelled is that the reversal as required in terms of Section 17(2) of Central Goods and Services Tax Act, 2017 ["**CGST Act**"]/Delhi Goods and Services Tax Act, 2017 ["**DGST Act**"] was not in proportion to the exempted supply.

4. We are informed that the entire period which forms the subject matter of the impugned proceedings had already been assessed by the State GST authorities and in the course of which while in certain cases the stand of the petitioner had come to the accepted, in others, faced with adverse orders and findings returned, appeals have been preferred.

5. It is in the aforesaid backdrop that Mr. Gulati alludes to the provisions made in Section 6(2)(b) of the CGST Act/DGST Act. The matter requires consideration.

6. In the meanwhile and till the next date of listing, we restrain the DGGI from taking further steps pursuant to the impugned SCN dated 02 August 2024.

7. Let the petition be called again on 24.02.2025.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 23, 2025/*akc*