



\$~28

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

+ **SERTA 14/2026, CM APPL. 19150/2026 & CM APPL. 19149/2026**

**BHAVYA CREATORS PRIVATE LIMITED** .....Appellant

Through: Mr. Sanjoy Ghose, Sr. Adv. with  
Ms. Vanika Gupta and Mr. Rohan  
Mandal, Advocates.

versus

**COMMISSIONER CENTRAL GOODS AND SERVICE  
TAX** .....Respondent

Through: Mr. R. Ramachandran, Sr. Standing  
Counsel.

**CORAM:**

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**

**HON'BLE MR. JUSTICE AJAY DIGPAUL**

**ORDER**

% **27.03.2026**

**CM APPL. 19151/2026 (Exemption)**

1. Exemption allowed subject to all just exceptions.
2. The application stands disposed of.

**SERTA 14/2026, CM APPL. 19150/2026 & CM APPL. 19149/2026**

3. The present proceedings are arising out of a show cause notice dated 30<sup>th</sup> September, 2010 and corrigendum dated 04<sup>th</sup> March, 2011, whereby a demand cum show cause notice came to be issued to the appellant.
4. There appears to be a failure on the part of the appellant to respond to the same which led to the passing of an order-in-original by the competent authority on 29<sup>th</sup> March, 2014.
5. The appellant feeling aggrieved, preferred an appeal before the CESTAT Tribunal being Appeal No. 50620/2020 which came to be



dismissed on 10<sup>th</sup> October, 2025.

6. The same has given rise to the present appeal under Section 35G of the Central Excise Act, 1944.

7. Amongst others, the contentions raised are that enough evidence was brought on record by the appellant in the form of Challans thereby demonstrating the payment of an amount of ₹1,97,49,857/-.

8. There is a failure on the part of the tribunal to reconcile the said payment with that of the liability of tax.

9. In such an eventuality, a perverse finding is recorded by the tribunal based on the provisions of Section 72 of the Finance Act, 1994 in taking recourse to the best judgment assessment method.

10. Issue notice.

11. We direct Mr. R. Ramachandran, Sr. Standing Counsel for the respondent to waive notice.

12. Mr. Sanjoy Ghose, learned senior counsel appearing for the appellant assures that during the course of the day, the entire set of documents including that of memo of appeal shall be made available to the learned counsel for the respondent.

13. List on 08<sup>th</sup> July, 2026.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**MARCH 27, 2026**

*Sk/sg*