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

+ W.P.(C) 4660/2024, CM APPL. 19086/2024 (Stay)

SUDHIR KUMAR AGGARWAL Petitioner

Through: Mr. Puneet Rai, Ms. Shrishti,
Adv.

versus

SALES TAX OFFICER CLASS II/AVATO, WARD 21, ZONE
2, DELHI AND ANR. Respondent

Through: Mr. KG Gopal Krishnan, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

05.03.2025

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1. We take note of the following disclosures which are made in the affidavit filed in compliance of our order of 23 January 2025: -

“6. It is further submitted that the taxpayer filed its GSTR-9(Annual Return) for FY 2017-18 on 28.01.2020 by which the taxpayer reversed the alleged amount of Rs. 45,67,750/- in Table 5, Serial No. C i.e. “supplies on which tax is to be paid by the recipient on reversal charges”. Consequently, no outstanding tax liability subsists against the taxpayer for the said period.

That the Copy of GSTR-09 dated 28.01.2020 filed by the taxpayer for FY 2017-18 is annexed and marked as Annexure **P-14**.

7. It is further submitted that the taxpayer thereafter voluntarily made the payment of Rs. 9,81,884/- (each under CGST & SGST) in Form DRC-03 dated 28.01.2020 by reversing the Input Tax Credit lying in the Electronic Credit Ledger. Thus, the taxpayer has already made the payment of the taxes alleged in the Impugned Order dated 28.12.2023, therefore, there is no liability against the taxpayer.

That the Copy of Electronic Credit Ledger as per GST Portal of Taxpayer Company and copy of Form DRC-03 dated 28.01.2020 filed by the taxpayer are annexed and marked as Annexure **P-15**.



(Colly)”

2. It is in the aforesaid context that Mr. Rai, learned counsel, submits that the impugned order would not sustain.

3. In order to enable learned counsel for the respondent to obtain instructions in the aforesaid light, list again on 01.04.2025.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 05, 2025/neha