



\$~112

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

+ **W.P.(C) 4268/2025 & CM APPL.19720/2025**

AI AIRPORT SERVICES LIMITED

.....Petitioner

Through: Mr. Sunil Upadhyay, Adv.
versus

**UNION OF INDIA THROUGH MINISTRY
OF FINANCE & ANR.**

.....Respondents

Through: Ms. Shagun Shahi Chugh and Ms.
Nandita Mishra, Advs. for R-1.
Mr. Gibran Naushad, Sr. Standing
Counsel with Mr. Harsh Singhal and
Mr. Suraj Shekhar Singh, Advs. for
CBIC.
Ms. Sushila Narang, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **03.04.2025**

1. This hearing has been done through hybrid mode.
2. The Petitioner – AI Airport Services Limited, has filed the present petition under Article 226 of the Constitution of India seeking appropriate writ directing the Respondent No.2/Department to open their e-portal for filing of e-invoices for the year 2024-25.
3. The Petitioner is stated to be a government company which is handling 125 Airports in different regions. The case of the Petitioner is that the Petitioner is in litigation with its ERP Service provider namely M/s UDSPL because of which e-invoices could not be generated and uploaded on the portal.
4. To this, learned Counsel for the Respondent/Department submits that



the power to open the portal would be with Goods and Services Tax Network ('GSTN')

5. Let the Id. Counsel for the Respondent seek instructions from the concerned Commissioner in GSTN as to whether the portal can be opened for a short period to enable the Petitioner to generate the e-invoices.

6. In the meantime, proceedings shall not be initiated against the Petitioner for non-generation of e-invoices in these unique facts.

7. List on 6th May, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 3, 2025/dk/Ar.