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* **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. A. P. Singh and Mr. Varnit Vashishtha, Advocates.

versus

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

Through: Mr. Gibran Naushad, SSC with Mr. Harsh Singhal & Mr. Suraj Shekhar Singh, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 07.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner *inter alia* seeking directions to Respondent No. 2– Department of GST, to open the GST portal and enable the Petitioner to generate e-invoices for the financial year 2024-25 before the closure of Financial Year.

3. It is submitted by Mr. Naushad, ld. Counsel that there is a bar upon DGST Department from opening the portal for filing of returns in terms of Rule 47 and Rule 48(4) of the GST Rules, 2017.

4. The Court has also perused the order dated 05th May, 2025 passed in ***O.M.P.(I) (COMM)*** titled ***M/S AI Airport Services Limited v. Uniq Data Solution Private Limited & Ors*** which was a case involving the Petitioner and its ERP service provider**.** The said order is extracted below:

1. The petition is preferred on behalf of the Petitioner under Section 9(1)(D) of Arbitration and Conciliation Act, 1996 ('1996 Act') read with Section 13 of the Commercial Courts Act, 2015 for a direction to the Respondents to resume ERP services as early as possible as also for direction to Respondent No. 2 to transfer the overall data along with the code to the Petitioner and share the structure of the data.

2. As per the case set up in the petition, Petitioner, which is fully owned Government Company and subsidiary Company of M/s AIAHL issued a Work Order dated 19.09.2022 to Respondent No. 1. Respondent No. 1 pursuant to a bid submitted on 28.03.2021 for providing ERP software package for Petitioner's ground handling services at 125 airports all over India, including several Civil Enclaves etc. As per the Work Order, Respondent No. 1 was to migrate data from Air India ERP to ODOO ERP and ZETA HRMS depending on the module. The Contract was awarded at Rs.6,86,16,381/- for successful implementation of ERP in six months with warranty period of 12 months.

3. Petitioner avers that Respondent No. 1 was supposed to complete the project within the stipulated period, but failed to do so and in the past few months, it came to Petitioner's knowledge that Respondent No. 1 misrepresented its resources, infrastructure, experience etc. and unauthorisedly subcontracted important work and handling of crucial data to Respondent No. 2 and both in connivance with each other have blocked Petitioner's access to its own data by blocking the server. It is in this backdrop that the present petition was filed.

4. Mr. Singh, learned counsel for the Petitioner submits that only part of the data has been returned *to the Petitioner by the Respondent No. 2 and 3, albeit learned counsel for the said Respondents No. 2 and 3 submits that the entire data has been returned. Mr. Singh further submits that the Work Order dated 19.09.2022 contains an Arbitration Clause and Petitioner has invoked arbitration by sending a notice dated 16.10.2024 and will be taking appropriate steps for appointment of the Arbitrator.*

5. Having heard counsels for the parties, this petition is disposed of, directing Respondents No. 2 to 3 to ensure that the data is preserved till further orders by the Arbitral Tribunal as and when the same is constituted. It will be open to the Petitioner to seek interim relief before the Arbitral Tribunal once the same is constituted.

6. It is made clear that this Court has not entered into the merit of the case and all rights and contentions of the parties are left open."

5. As can be seen from the order dated 05th May, 2025, there exists a real dispute between the Petitioner and its ERP service provider. In a case of this nature, the manner in which the invoices can be uploaded by opening the GST portal as per Mr. Naushad, ld. Counsel can only be a policy decision that can be taken by the GSTIN Policy Wing.

6. Accordingly, let notice be issued to the GSTIN Policy Wing to file an affidavit as to in what manner, the GST portal can be opened for uploading of the tax invoices which were not generated by the Petitioner's ERP service provider.

7. The GSTIN Policy Wing shall also consider the fact that the Petitioner is a wholly government owned company which is placed in this peculiar situation due to its disputes with the ERP service provider.

8. Let an affidavit be filed on behalf of the Department, including the GSTIN Policy Wing.

9. List on 27th October, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 7, 2025
j/ss