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

\+ W.P.(C) 4268/2025 and CM APPL. 19720/2025

AI AIRPORT SERVICES LIMITED .....Petitioner

Through: Mr. A P Singh and Ms. Shivangi Chawla, Advs.

versus

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

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Tushar Bhalla, Advs

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

O R D E R

% 08.07.2026

1. The present Writ Petition has been filed under Article 226 of the Constitution of India *inter-alia,* with the following prayer:

> *i. Pass an appropriate writ, order or direction to the Respondent No. 2 to open the portal and enable the Petitioner to generate e-invoice for the financial year 2024-25 before the closure of Financial Year.*
>
> *ii. Pass a direction to the Respondent No. 2 to not impose any penalty on Petitioner as the same will result in financial hardship to Petitioner since all taxes have already been paid to Respondent No. 2.*

2. Learned counsel representing the petitioner submits that on account of dispute with UDSPL, who had blocked access to the ERP, the petitioner was left completely handicapped in uploading GST invoices within the prescribed time with respect to financial year 2024-2025. Hence, the petitioner should be given the opportunity to

upload the GST invoices.

3. The respondents have filed counter affidavit disclosing that as per Rule 46 of the CGST Rules, 2017 the invoices are required to be uploaded within a period of 30 days, failing which penalty is attracted.

4. We have considered the submissions. It is evident that the petitioner in prayer (i) only prays for direction to Respondent No. 2 to open the portal to upload the e-invoices for the financial year 2024-2025.

5. Uploading of e-invoices would enable the department to process and examine those invoices. As far as the prayer (ii) is concerned, this Court is not passing any Order because that lies exclusively with the respondent-department i.e. for penalty.

6. Learned counsel representing the respondents have failed to draw the attention of the Court to any provision which completely prohibits the assessee to upload e-invoices after a period of 30 days.

7. Under these circumstances, the respondents are directed to file an affidavit of a responsible officer, not below the level of Commissioner, within a period of 10 days to resolve this problem.

8. List on 17.07.2026 in the category of '*supplementary list*'.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 8, 2026/Pt/hp