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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 Mr. Varnit Vashistha, Advs.

versus

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

Through: Mr. Vedansh Anand, SPC along with Mr. Shivam Kumar, GP and Mr. Kush Garg, Adv.
Mr. Gibran Naushad, SSC along with Mr. Suraj Shekhar Singh and Mr. Tushar Bhalla, Advs.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE AMIT MAHAJAN

<u>O R D E R</u>

% 17.07.2026

1. On 08.07.2026, the following order was passed:

> *"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'."

2. In compliance with the aforesaid order, an additional affidavit of Mr. Gaurav Singh, Commissioner, GST Policy Wing, CBIC, has been filed. The same is taken on record.

3. Learned Counsel appearing for the Respondents submits that the issue stands resolved and draws the attention of this Court to paragraph 8 of the aforesaid affidavit, which reads as under:

"However, given the peculiar circumstances of the present case and a noting already rendered by this Hon'ble Court vide Order dated 07.08.2025 that a genuine dispute existed between the taxpayer and their ERP service provider, the answering respondent shall have no objection if the Hon'ble Court considers condonation of the non-reporting of the invoices by the Petitioner on the IRP for FY 2024-25 by way of the present Petition and regularises the invoices on the disposal of the present Petition, particularly in view of the data available with the Department that the Petitioner has already discharged its tax liability on the basis of the physical invoices issued by it."

4. Learned Counsel appearing for the Respondents further submits that, in view of the aforesaid affidavit, the delay in uploading the e-invoices stands condoned/regularised, particularly since the tax

liability has already been discharged by the Petitioner.

5. In view of the aforesaid position, no further orders are required to be passed.

6. The Writ Petition is, accordingly, disposed of.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

JULY 17, 2026
s.godara/pal