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

+ **W.P.(C) 4900/2025 & CM APPL. 61726/2025**

M/S HARSH KHANNA AND SONS HUFPetitioner

Through: Mr. Vikas Sareen, Mr. Akhil Krishan
Maggu, Ms. Oshin Maggu, Mr. Ayush
Mittal, Mr. Aryan Nagpal, Ms. Mehak
Sharma, Advs.

versus

UNION OF INDIA & ANR.Respondents

Through: Mr. Pranay Mohan Govil, SSC

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **26.09.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 61726/2025 (for additional documents)

2. The present application has been filed by the Petitioner under Section 151 of the Code of Civil Procedure, 1908 for placing on record additional documents.

3. Petitioner seeks to place on record Form GSTR-9 for financial year 2018-2019 and certain notifications and circulars.

4. Considering the nature of the documents, the same are taken on record. Leaving open any objection on merits.

5. Application is disposed of.

W.P.(C) 4900/2025

6. The present petition has been filed by the Petitioner under Article 226 and 227 of the Constitution of India, *inter alia*, challenging the Order-in Appeal dated 17th January, 2025 passed by the Additional Commissioner, CGST



Appeals-1, Delhi (*hereinafter*, 'Impugned Order-in-Appeal').

7. *Vide* the impugned Order-in-Appeal, the demand to the extent of Rs.41,41,732/-, passed by the Order-in-Original dated 2nd May, 2024 by the Assistant Commissioner, CGST, has been upheld.

8. Since the GST Appellate Tribunal is constituted but yet to be notified, list this matter on 12th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 26, 2025/kp/sm