



\$~20

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 4900/2025 & CM APPL. 22530/2025**

M/S HARSH KHANNA AND SONS HUFPetitioner

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

versus

UNION OF INDIA & ANR.Respondents

Through: Mr. Pranay Mohan Govil, SSC.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **12.12.2025**

1. This hearing has been done through hybrid mode.
2. 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'*).
3. *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.
4. The stand of the Respondent is that the filing in the GST Arbitral Tribunal for the matters pertaining to the financial year in question, *i.e.*, 2018-19, based on the date of the impugned order in appeal, is likely to be opened from 1st January 2026.
5. The stand of the Petitioner is that prior to the issuance of the Show Cause Notice itself, the credit was reversed by the Petitioner and was claimed in the proper head. This aspect has not been considered by the Respondent.



6. Let this aspect be considered by the Id. Counsel for Respondent and submissions be made on the next date of hearing.

7. List on 24th March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 12, 2025

Rahul/ss