



\$~15

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 7339/2024**

KAPIL RAJ ANAND

.....Petitioner

Through: Mr. Rajesh Mahna, Mr. Ramanand Raj
and Ms. Ridhi Mahna, Advs.

versus

GST OFFICER, WARD 109, DELHI

.....Respondent

Through: Ms. Vaishali Gupta, Panel Counsel
(Civil)/GNCTD

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **14.08.2025**

1. This hearing has been done through hybrid mode.
2. The main ground raised by the Petitioner in this matter is that the DRC-07 form has not been issued in terms of Rule 142 (5) of the CGST Act.
3. Ld. Counsel for the Respondent- Ms. Vaishali Gupta submits that she would like to argue the matter personally and today she has joined virtually due to some difficulty.
4. Accordingly, list on 11th September, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 14, 2025/kp/rks