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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 6653/2025 & CM APPL. 30193/2025

M/S MIJO AUTO GAS PVT. LTD. .....Petitioner

Through: Mr. Ayush Mittal, Mr. Akhil Krishan Maggu& Mr. Vikas Sareen, Advs.

versus

ADDITIONAL COMMISSIONER (ADJUDICATION), CENTRAL GOODS AND SERVICE TAX, DELHI NORTH .....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh & Mr. Harsh Singhal, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 20.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, assailing the Order-in-Original dated 30th January, 2025 passed by the Respondent.

3. The issue that is raised in this case, apart from the issue of consolidated notice from multiple years, is that the only entry shown in respect of the Petitioner is at page no. 181 of the present petition, which relates to an invoice dated 27th April, 2017 which is prior to the enactment of the Central Goods and Service Tax Act, 2017 (hereinafter, '*CGST Act*'). Hence, the submission of the Petitioner is that the CGST Act cannot be applied *qua* the Petitioner.

4. The issue of consolidated notices has already been covered by the

decision of this Court in ***Ambika Traders Through Proprietor Gaurav Gupta V. Additional Commissioner, Adjudication DGGSTI, CGST Delhi North, 2025: DHC:6181-DB.***

5. On the other aspect, issue notice. Mr. Gibran Naushad, ld. SSC accepts notice.

6. Let the counter affidavit be filed within four weeks. Rejoinder be filed within four weeks thereafter.

7. In the meantime, no coercive action shall be taken against the Petitioner.

8. List before the Joint Registrar on 23rd September, 2025.

9. List before the Court on 24th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 20, 2025*/pd/ck*