



\$~54

* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 7533/2024 & CM APPL. 31354/2024

M/S STRAIGHT EDGE CONTRACTS PRIVATE
LIMITED

.....Petitioner

Through: Mr. Prem Kandpal & Mr. Ketan Singh,
Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. K.G. Gopalakrishnan, SSC.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **16.12.2025**

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*, challenging the impugned order dated 30th December, 2023 arising out of the Show Cause Notice (hereinafter, 'SCN') dated 26th September, 2023 for the Financial Year 2017-2018.
3. There is also a challenge to the **Notification No.9/2023-Central Tax** dated 31st March, 2023 in this matter.
4. The submission being made on behalf of the Petitioner is that the Petitioner Company is before the National Company Law Tribunal (hereinafter, 'NCLT') and *vide* order dated 13th October, 2022, the NCLT has approved its resolution plan. Ld. Counsel for the Petitioner submits that the SCN could not have been issued for a period prior to the approval of the resolution plan in terms of the judgment of the Supreme Court in **Ghanashyam Mishra and Sons Pvt. Ltd. v. Edelweiss Asset Reconstruction**



Company Ltd, (2021) 9 SCC 657.

5. Under similar circumstances, in ***W.P.(C) 2281/2025*** titled ***M/s Era Infra Engineering Limited V. Joint Commissioner CGST Delhi South Commissionerate & Ors.***, this Court has taken a view that the demands would not sustain.
6. Mr. Gopalakrishnan, Id. Senior Standing Counsel wishes to seek instructions as to whether any claims were lodged by the GST Department before the NCLT or not.
7. Accordingly, let an affidavit be filed by the Respondent within four weeks. Rejoinder be filed within two weeks, thereafter.
8. In the meantime, no coercive measures shall be taken against the Petitioner.
9. List on 25th March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 16, 2025

Rahul/ck