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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 7867/2025 & CM APPL. 34760/2025**
AMIT AGGARWAL FORMER DIRECTOR OF M/S INCLINE
OVERSEAS PRIVATE LIMITED (STRUCK OFF)Petitioner
Through: Mr. Nitin Gulati & Ms. Reena Gandhi,
Adv.
versus
ASSISTANT COMMISSIONER (ADJUDICATION), RANGE 135
CGST DELHI WEST, JANAKPURI DIVISION, DELHI
.....Respondent
Through: Mr. Shlok Chandra, Sr. Standing
Counsel, CBIC.

CORAM:

JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **15.07.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed, *inter alia*, challenging the impugned order in original dated 16th January, 2025 *vide* which a demand of Rs. 26,92,008/- has been raised against M/s. Incline Overseas Private Limited, in which the Petitioner is a director.
3. Mr. Shlok Chandra, Id. Senior Standing Counsel has obtained instructions and submits that the tax period has been wrongly mentioned in the DRC-07 due to a typographical error.
4. Let the same be explained by way of an affidavit by the Department mentioning the name of the officer who has made such an error.
5. Such errors would have grave implications as the limitation period has to be calculated on the basis of the financial year in the notices issued by the Department, including the DRC-07. The incorrect mentioning of the financial year therefore, cannot be taken so lightly.



6. Let the affidavit be filed by the Respondent Department within a period of two weeks. Rejoinder, thereto, be filed within two weeks, thereafter.
7. List on 21st August, 2025.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

JULY 15, 2025

Rahul/msh