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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 10001/2024**

MODI INFOSOL PRIVATE LIMITED

.....Petitioner

Through: Mr. Rajesh Mahana and Mr.
Ramanand Roy, Advocates

versus

**COMMISSIONER OF DELHI GOODS AND
SERVICE TAX & ANR.**

.....Respondents

Through: Mr. Sumit K. Batra, Advocate for
R/GNCTD
Advocate for R-1 (appearance not
given)

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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11.03.2026

1. At pages 36 and Page 40 of the pleadings are the *FORM GST DRC - 01*, which were issued for the tax period of April, 2018 to March, 2019.
2. Drawing support from the Sub-Section (2) of Section 6 of the GST Act, it is urged that the said proceedings which are initiated by subsequent DRC-01 dated 9th December, 2023, are not maintainable.
3. Since the earlier counsel appearing for respondent is informed to have been discontinued from the Panel, we direct learned counsel appearing for respondent/*Commissioner of Delhi Goods and Service Tax* to waive notice and prepare the matter. He is further permitted to collect the papers from the



record of the Court.

4. List on 27th April, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 11, 2026/pr/st