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

\+ **W.P.(C) 10682/2025 & CM APPL. 44156/2025, CM APPL. 44157/2025**

M/S. SINGLA SWEETS .....Petitioner
Through: Mr. Deepank Yadav and Mr. Nishant Goyal, Advs. (M:9999210199)

versus

UNION OF INDIA & ORS. .....Respondents
Through: Mr. Prakash Singh Negi, SPC for R-1 (UOI)
Mr Aakarsh Srivastava, Adv. for R-2. (M: 9871094948)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 24.07.2025

1. This hearing has been done through hybrid mode.

CM APPL. 44157/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 10682/2025 & CM APPL. 44156/2025 (for interim relief)

3. The present petition under Article 226 of the Constitution of India has been filed by the Petitioner *inter alia* seeking benefits provided *vide* the amendment to Section 16(5) of the Central Goods and Services Tax Act, 2017 which has extended the time for seeking availment of ITC till 30th November, 2021 including for the financial year 2018-2019.

4. The submission of the ld. Counsel on behalf of the Petitioner is that the said benefit has not been extended to the Petitioner despite the Petitioner

having filed its return on 22nd November, 2019.

5. Issue notice. Mr. Srivastava, ld. Counsel who is present in Court is requested to accept notice on behalf of Respondent No. 3.

6. At the request of parties, Respondent No. 2 is deleted from the array of parties and Respondent no. 3 is now renumbered as Respondent No. 2. Let the amended memo of parties be filed within one week.

7. Counter affidavit be filed within four weeks. Rejoinder, thereto, be filed within four weeks. No coercive steps shall be taken in respect of the demand under the Order in Original dated 27th March, 2024.

8. List before the Joint Registrar on 1st September, 2025.

9. List before Court on 8th October, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

JULY 24, 2025
dj/Ar.