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

+ **W.P.(C) 12053/2025**

M/S AKILA TRADING PVT LTDPetitioner
Through: Mr. Gauransh Mishra, Adv.

versus

UNION OF INDIA & ORS.Respondents
Through: Ms. Arya Suresh, Adv. for Mr. Aditya
Singla, SSC, CBIC

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **17.11.2025**

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 Show Cause Notice dated 29th September, 2023 as also the Order-in-Original dated 30th January, 2025.
3. In this matter, the Court had directed Id. Counsel for the Respondent-Department to place on record the status of the functioning of the Goods and Service Tax Appellate Tribunal (*hereinafter* 'GSTAT'). Accordingly, on the last date of hearing, *i.e.* 28th August, 2025, Id. Counsel for the Respondent had placed on record a report stating that the GSTAT was not functional as on the said date.
4. Today, Id. Counsel for the Respondent submits that a reply has been filed on behalf of the Department.



5. Insofar as the working of GSTAT is concerned, ld. Counsel for the Petitioner submits that filing for the year 2022 has now been permitted in the GSTAT, however, there are some technical glitches.
6. On this issue, and on the issue of functioning of the GSTAT, no status report has been filed by the Respondent. Let a status report be filed by 10th December, 2025, containing the latest status of the functioning of the GSTAT.
7. List on 19th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 17, 2025

kk/ss