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

\+ **W.P.(C) 12456/2025& CM APPL. 50697/2025**

METRO INFORMATIONS PVT. LTD .....Petitioner

Through: Mr. Deepanshu Saini, Adv.

versus

SUPERINTENDENT, WARD-62, STATE TAX, NEW DELHI .....Respondent

Through: Mr. Ruchesh Sinha, SSC, CGST with Ms. Upasana Vashistha, Adv.

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\+ **W.P.(C) 12703/2025 & CM APPL. 51923/2025**

METRO INFORMATIONS PVT. LTD .....Petitioner

Through: Mr. Deepanshu Saini, Adv.

versus

UNION OF INDIA AND ORS. .....Respondents

Through: Mr. R. Ramachandran, SSC with Mr. Prateek Dhir, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 16.12.2025

1. This hearing has been done through hybrid mode.

2. Adjournment is sought on behalf of Mr. Gaurav Gupta, ld. Counsel for the Petitioner.

3. Mr. R. Ramachandran, ld. Senior Standing Counsel for the Respondents submits that he has obtained the instructions regarding dispatch of notices.

4. Let Mr. Ramachandran, ld. SSC, place on record the particulars of service of notices and may also file an affidavit along with relevant

documents.

5. Insofar as the issue of condonation of delay in filing the appeal is concerned, this Court in **W.P.(C) 11906/2025** titled ***'Ganpati Polymers Through It Proprietor Prop. Ankur Jain v. Commissioner of Central Goods and Service Tax and Another'*** had extended time for filing an appeal under Section 107 of the Central Goods and Services Tax Act, 2017. The relevant portion of order dated 8th August, 2025 reads as under:

> *15. At this stage, ld. Counsel for the Petitioner submits that the Petitioner may be permitted to avail of appellate remedy as the present writ petition was filed within the period of limitation prescribed under Section 107 of the Central Goods and Service Act, 2017. Accordingly, the Petitioner is granted time till 31st August, 2025 to avail of its appellate remedy*
>
> ***16. If the appeal is filed by 31st August, 2025 along with the requisite predeposit, the same shall not be dismissed being barred by limitation and the same shall be decided on merits.***

6. Thereafter, the Supreme Court in ***SLP(C) No. 27867/2025*** titled ***M/s Ganpati Polymers v. Commissioner of Central Goods and Services Tax & Anr.*** had upheld the same in following terms:

> *"2. The High Court while rejecting the Writ Petition filed by the petitioner – herein, has observed in Para No. 15 of its impugned order as under:-*
>
> > *"15. At this stage, ld. Counsel for the Petitioner submits that the Petitioner may be permitted to avail of appellate remedy as the present writ petition was filed within the period of limitation prescribed under Section 107 of the Central Goods and 2 Service Act, 2017. Accordingly, the Petitioner is granted time till*

31st August, 2025 to avail of its appellate remedy.

3. Thus, the High Court has reserved liberty in favour of the petitioner to prefer appropriate statutory appeal.

4. If any statutory appeal is preferred by the petitioner, the issue of delay may be considered accordingly, more particularly keeping in mind that the petitioner was pursuing its remedy before the High Court and thereafter before this Court.

5. We grant the petitioner time upto 31-10-2025 to prefer the statutory appeal as provided in law.

6. With the aforesaid, the Special Leave Petition stands disposed of.

7. Pending applications, if any, also stand disposed of.

7. List on 23rd March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 16, 2025

Rahul/sm