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

\+ **W.P.(C) 12697/2025 & CM APPL. 51870/2025**

ADITYA INFOSOLUTIONS PRIVATE LTD .....Petitioner

Through: Mr. Vineet Bhatia, Adv.

versus

COMMISSIONER OF CGST DELHI SOUTH AND ORS .....Respondents

Through: Mr. Ruchesh Sinha (Sr. St. Counsel GST), Ms. Upasna Vashistha, Adv. (M: 7456977814)
Mr. Anurag Ojha, SSC with Mr. Dipak Raj and Mr. Shashank Kumar, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 22.08.2025

1. This hearing has been done through hybrid mode.

2. The Petitioner is aggrieved by the impugned order dated 20th December, 2024 by which the transitional credit claimed by the Petitioner has been disallowed to the tune of Rs.79,95,616/-.

3. Mr. Bhatia, ld. Counsel challenges the impugned order by arguing that there was no ground to invoke Section 74 of the Central Goods and Service Tax Act, 2017, as all the facts were well within the knowledge of the CGST Department as well and there was no mis-declaration or concealment, as is alleged.

4. Issue notice. Ld. Counsel for the Respondent-CGST Department accepts notice.

5. Let the reply be filed within four weeks. Rejoinder, thereto, be filed within four weeks thereafter.

6. No coercive steps shall be taken in the meantime.

7. List before the Joint Registrar on 26th September, 2025 for completion of pleadings.

8. List before Court on 10th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 22, 2025

dj/ss