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

+ **W.P.(C) 12991/2025**

M/S VISHKARMA FEBRICATION

.....Petitioner

Through: Mr. Bishwabandhu, Mr. Bipul Kumar
and Ms. Nisha, Advs.

versus

GOVT OF NCT OF DELHI AND ANR.

.....Respondents

Through: Mr. Sumit K. Batra, SCC with

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **26.08.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 53187/2025 (for exemption)

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

W.P.(C) 12991/2025

3. In the present petition, the Petitioner has challenged the impugned order dated 22nd May, 2025 by which the Appellate authority has dismissed the appeal filed by the Petitioner challenging the order dated 5th June, 2024, on the ground of being barred by limitation.

4. Issue notice. Mr. Sumit K. Batra, Id. Counsel accepts notice on behalf of the Respondents.

5. Let a reply be filed within four weeks. Rejoinder thereto, if any, be filed within four weeks thereafter.

6. Petitioner shall file an affidavit with the following details.

(i) *Turnover for the period when the GST registration was valid;*



(ii) *Whether there is any other SCN, which has been issued to the Petitioner.*

7. The said affidavit shall be filed within four weeks.
8. List before the Joint Registrar on 6th October, 2025.
9. List before the Court on 8th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 26, 2025/dk/sh/ss