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

\+ W.P.(C) 13065/2024 & CM APPL. 54524/2024 (INTERIM DIRECTIONS)

RR INDIA PRIVATE LIMITED THROUGH AUTHORISED SIGNATORY VED PRAKASH .....Petitioner

Through: Mr. R.S. Sharma, Adv.

versus

SALES TAX OFFICER CLASS II/AVATO WARD 105, ZONE 4, DELHI & ORS. .....Respondents

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel, Mr. Mayank Kamra, Mr. Ankit Gupta and Mr. Siddharth Goel, Advs. for R-1 & R-2.
Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Advocate for R3 & R4.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **16.01.2025**

CM APPL. 54523/2024 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 13065/2024 & CM APPL. 54524/2024 (Interim Directions)

1. We take note of the principal challenge which stands raised in the writ petition with it being contended that despite final orders having been passed referable to Section 73 of the Central Goods & Services Tax Act, 2017, the Directorate General of GST Intelligence

["**DGGI**"] has issued the impugned Show Cause Notice ["**SCN**"] for overlapping periods.

2. Our attention, however, is drawn to the following allegations which are made in the notice issued by the DGGI on 12 July 2024:

> "11. During the course of investigation, it was revealed that M/s. R. R. India Private Limited had availed inadmissible/ irregular ITC amounting to Rs. 36,33,67,909/-. from the invoices issued by nine dubious/ fake firms namely,
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> i) M/s. Vineford Manpower Management Resources,
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> ii) M/s. Fly Manpower Resources,
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> iii) M/s. Workforce Solutions,
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> iv) M/s. Highaim Exim Private Limited,
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> v) M/s. Modern Enterprises and
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> vi) M/s. Forbes Work Supplier Services.
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> vii) M/s. Pentagon Enterprises
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> viii) M/s. Ekta Enterprises
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> ix) M/s. Shankar Enterprises
>
> Further, as per the GSTR-2A of M/s. RRI, the year-wise details of inadmissible/ irregular ITC availed fraudulently from the above mentioned nine entities in contravention of Section 16(1) and (2) of CSGT Act, 2017 are tabulated "below.
>
> xxxx xxxx xxxx
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> *the above said figures also includes the amount of ITC amounting to 4 cr. as mentioned above in the statement dated 04.11.2019 of Shri Amresh Kumar, HR Head (for which invoices were -not reflecting. in GSTR-2A initially)."

3. It is submitted by learned counsel for the respondents that these aspects did not form subject matter of the assessment undertaken by under 73 and it is this which has perhaps weighed upon the DGGI to commence action under Section 74 of the Act.

4. In view of the above, we grant the respondents four weeks further time to file their response on the instant writ petition. The

petitioner shall have two weeks therefrom to file a rejoinder affidavit.

5. Let the matter be called again on 17.03.2025.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 16, 2025/*akc*