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

+ **W.P.(C) 14021/2025 & CM APPL. 57357/2025**

M/S. OPTIEMUS INFRACOM LTD.Petitioner

Through: Mr. Yashvir Kumar, Adv.
versus

COMMISSIONER OF TRADE AND TAXES & ANR.Respondents

Through: Ms. Vaishali Gupta, Panel Counsel
(Civil), GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **11.09.2025**

1. This hearing has been done through hybrid mode.

CM APPL.57357/2025 (for exemption)

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

W.P.(C) 14021/2025

3. The present petition has been filed by the Petitioner – M/s. Optiemus Information Ltd. under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the impugned order dated 30th December, 2023 by which a demand to the tune of Rs.97,72,048/- has been raised against the Petitioner for the Financial Year 2017-18.

4. The case of the Petitioner is that the company namely, M/s. MPS Telecom Pvt. Ltd. was merged with the Petitioner - M/s. Optiemus Information Ltd. with effect from 3rd April, 2018. The said merger is stated to have been approved by the concerned Regional Director.

5. According to the Petitioner, upon merger, new address, email address and



contact details were updated on the GST portal. However, Show Cause Notice dated 25th September, 2023 was not served to the Petitioner. It is only recently that the issuance of the impugned order came to the knowledge of the Petitioner. Hence, the present petition has been filed.

6. Issue notice. Ms. Gupta, ld. Counsel for the Respondents accepts notice.
7. Let a counter affidavit be filed within four weeks. Rejoinder thereto be filed within four weeks thereafter.
8. List before the Joint Registrar on 17th October, 2025.
9. List before the Court on 18th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 11, 2025/dk/ck