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

\+ **W.P.(C) 14584/2025, CM APPL. 59838/2025 & CM APPL. 59839/2025**

AMIT GUPTA .....Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER STATE GOODS AND SERVICES TAX & ANR. .....Respondents

Through: Mr. Sumit K. Batra, SSC.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 19.09.2025

1. This hearing has been done through hybrid mode.

CM APPL. 59838/2025 (exemption)

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

W.P.(C) 14584/2025 & CM APPL. 59839/2025 (for stay)

3. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India challenging the ***Notification No. 40/2021 – Central Tax*** dated 29th December, 2021 and ***Notification No. 40/2021 – State Tax (Delhi)*** dated 9th June, 2022 (hereinafter, *'impugned notifications'*) by which the last date for filing of annual returns for the Financial Year 2020-21 was extended from 31st December, 2021 to 28th February, 2022.

4. The challenge is premised on the fact that this extension of the period for filing of annual returns in effect also extends the period within which orders ought to be issued in terms of Section 73 of the Central Goods and Services Tax Act, 2017 (hereinafter, *'CGST Act'*). To elaborate, Section 73 of the CGST Act mandates the order in pursuance of a Show Cause Notice

(hereinafter, *'SCN'*) to be issued within a period of 3 years from the due date for furnishing of annual return for the financial year.

5. The impugned notifications are primarily challenged on the grounds that:

(i) There was no recommendation by the GST council in terms of CGST Act; and

(ii) The date of filing of annual return was extended retrospectively which is also impermissible.

6. Issue notice.

7. Mr. Sumit K. Batra, ld. Counsel for Respondents accepts notice.

8. Let the reply be filed within four weeks from today. Rejoinder thereto, if any, be filed within four weeks thereafter.

9. List on 5^{th} December, 2025.

10. No coercive steps shall be taken in the meantime pursuant to the impugned order.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 19, 2025

Rahul/Ck