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

\+ W.P.(C) 15910/2024

NAMMO INDIA PVT LTD .....Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER CENTRAL GST DELHI EAST & ANR. .....Respondents

Through: Ms. Monica Benjamin, SSC

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

O R D E R

% **14.01.2025**

1. We had in our last order briefly noticed the challenge which stood raised with Mr. Bhatia, learned counsel representing the writ petitioner, placing reliance upon our judgment in **G.S. Industries vs. Commissioner of Central Tax and GST, Delhi (West)** [2024 SCC OnLine Del 8970].

2. Ms. Benjamin, learned counsel appearing for the respondents, however, draws our attention to the order dated 18 August 2020 and which finds mention in the order impugned before us and submits that the same was passed with reference to the powers conferred upon the Commissioner under Section 112(3) of the Central Goods and Services tax Act, 2017. According to learned counsel, since it was not possible for the respondents to have filed or instituted an appeal on account of the Registry of the GST Appellate Tribunal having not been established, that direction has remained unimplemented till date.

3. Bearing in mind the aforesaid disclosures which are made, we grant Ms. Benjamin, four weeks' time to file a counter affidavit. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

4. Let the writ petition be called again on 04.03.2025.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 14, 2025/DR