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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 19053/2025, CM APPL. 79343/2025, CM APPL. 79344/2025 & CM APPL. 79391/2025**

GARDGIL VOHRA VENTURES PRIVATE LIMITED.....Petitioner

Through: Mr. Pulkit Verma, Adv.

versus

SALES TAX OFFICER CLASS II/AVATO, WARD

101 & ANR.

.....Respondents

Through: Ms. Vaishali Gupta, Adv. for GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 16.12.2025

1. This hearing has been done through hybrid mode.

CM APPLs. 79343-44/2025 (for exemption)

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 19053/2025 & CM APPL. 79391/2025(for stay)

3. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the Show Cause Notice (hereinafter, 'SCN') dated 13th September, 2023 and the order dated 4th January, 2025 (hereinafter, '*impugned order*') passed for the Financial Year 2022-2023.

4. The SCN was based on the allegation that the Petitioner has availed Input Tax Credit (hereinafter, '*ITC*') from one M/s Shri Balaji Traders having GST registration no. 07IHLPK0962B1ZD, whose registration was cancelled. This fact itself is disputed by the Petitioner in its reply dated 2nd December, 2023 wherein it is stated the registration of the said firm is active.



“Kindly refer to above mentioned SCN issued in the case of Gargdqil Vohra Ventures Private limited GSTIN 07AAGCG8769B1ZE. In this connection we reply is as under:

That an ITC amounting to Rs. 45,54,445/- has been blocked by department on account of suspicious transaction with Shri Balaji Traders.

xxx

That Shri Balaji Trader is a active dealer as can be verified from GSTN site. Therefore you are requested to kindly withdraw the proceeding and unblock the ITC as it has been creating undue hardship by blocking ITC and is affecting financial position of our company”

5. The objection by Mr. Verma, Id. Counsel for the Petitioner is that the GST registration of the said company i.e., M/s Shri Balaji Traders is still valid and a portal print out has been placed at Annexure P-14 of the present petition.
6. The Court has considered the matter. The reply categorically states that registration of M/s Shri Balaji Traders is valid and active. However, this issue has not even been considered in the impugned order.
7. Issue notice. Ms. Vaishali Gupta, Id. Counsel accepts notice. Let reply be filed within four weeks. Rejoinder, thereto, be filed within four weeks.
8. In the meantime, no coercive measures shall be taken against the Petitioner.
9. List before the Joint Registrar on 30th January, 2026.
10. List before Court on 27th April, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 16, 2025/dj/ck