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

\# **CNR No. DLHC011087442025**

\+ W.P.(C) 536/2026 and CM APPL. 2703/2026

MS JAI OPTICAL THROUGH ITS PROPRIETOR VIKAS GARG .....Petitioner

Through: Ms. Geetika Sharma, Adv.

versus

GOVT OF NCT OF DELHI THROUGH ITS SECRETARY REVENUE & ORS. .....Respondents

Through: Ms. Vaishali Gupta, Adv.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

O R D E R

% **13.08.2026**

1. The present petition has been filed under Article 226 of the Constitution of India, *inter alia*, seeking the quashing of the impugned order dated 26th September, 2025 passed by GSTO (WARD-16), New Delhi. The present petition further challenges the impugned Show Cause Notice dated 30th May, 2024 (hereinafter *'impugned SCN'*).

2. Additionally, the present petition also challenges the following Sections/Notifications:

- Section 7 of Taxation and other laws (Relaxation and Amendment of Certain Provisions) Act, 2020;
- Section 16(2)(c) of Central Goods and Services Tax Act, 2017;
- ***Notification No. 13/2020*** dated 5th July, 2022: and
- ***Notification No. 09/2023*** dated 31th March, 2023.

3. Learned counsel representing the petitioner submits that the petitioner does not press the Writ Petition *qua* the challenge to Section

7 of Taxation and other laws (Relaxation and Amendment of Certain Provisions) Act, 2020, Section 16(2)(c) of Central Goods and Services Tax Act, 2017 as also Notification No. 13/2020 dated 05.07.2022.

4. The petitioner however challenges the SCN dated 30.05.2024 and the Impugned Order passed on 26.09.2025.

5. Initially the Order was passed against the petitioner on 08.01.2025 after issuance of SCN on 24.09.2023 and 30.05.2024. The petitioner sought an adjournment on medical ground, however, the authority proceeded to pass Orders on 08.01.2025.

6. Subsequently, a Division Bench of this Court *vide* judgement dated 25.04.2025 quashed the Order dated 08.01.2025 and directed the respondent to pass fresh Order after affording opportunity of personal hearing to the petitioner.

7. In compliance with the directions of this Court, hearing notice was given to the petitioner and thereafter, the Impugned Order dated 26.09.2025 was passed. Admittedly, an Appeal against the aforesaid Order is maintainable under Section 107 of the CGST Act.

8. Learned counsel representing the petitioner submits that the second Show Cause Notice was not maintainable as the proceedings/demand raised under Section 73 were dropped *vide* Order dated 05.06.2024. Hence, this Court should interfere while exercising its Writ Jurisdiction.

9. This court has considered the submissions. After the Order was passed on 05.06.2024, another Order was passed by the adjudicating authority on 08.01.2025. The petitioner filed the Writ Petition, which was allowed, quashing the order dated 08.01.2025 and the authorities were permitted to pass a fresh Order. Now, a fresh order has been passed in compliance with the aforesaid directions. In any case, the

petitioner can take up all these objections before the Appellate Authority. In these circumstances, the petitioner, if so advised, may avail remedy of Appeal.

10. If an application under Section 14 of the Limitation Act for excluding the period spent in prosecuting the present writ petition is filed, the same shall be considered by the appellate authority pragmatically.

11. With these observations, the present Writ Petition is disposed of.

ANIL KSHETARPAL, J

SHAIL JAIN, J

AUGUST 13, 2026/PT/HP