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

+ W.P.(C) 4046/2026 and CM APPL. 19801/2026

JAI HUANUMAN SANITARYWARESPetitioner

Through: Mr. Khursheed Ahmad, Mr.
Mohammad Kamil, Ms. Shahin,
Mr. Gunjan Nagpal, Adv.

versus

COMMISSIONER OF DGST, DELHI, AND OTHERS &
ANR.Respondents

Through: Mr. Sumit K. Batra, Ms.
Priyanka Jindal, Adv. for
GNCTD.

(8)

+ W.P.(C) 4326/2026 and CM APPL. 21089/2026

JAI HUANUMAN SANITARYWARESPetitioner

Through: Mr. Khursheed Ahmad, Mr.
Mohammad Kamil, Ms. Shahin,
Mr. Gunjan Nagpal, Adv.

versus

COMMISSIONER OF DGST, DELHI, AND OTHERS &
ANR.Respondents

Through: Mr. Sumit K. Batra, Ms.
Priyanka Jindal, Adv. for
GNCTD.

(46)

+ W.P.(C) 3712/2026 and CM APPL. 18189/2026

JAI HANUMAN SANITARYWARESPetitioner

Through: Mr. Khursheed Ahmad, Mr.
Mohammad Kamil, Ms. Shahin,
Mr. Gunjan Nagpal, Adv.

versus

COMMISSIONER OF DGST, DELHI, & ANR.

.....Respondents

Through: Mr. Sumit K. Batra, Ms.



Priyanka Jindal, Advs. for
GNCTD.

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

ORDER

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08.07.2026

1. Through the present Petitions, the Petitioner assails the correctness of the orders dated 29.04.2024, 30.08.2024 and 31.12.2023 ['Impugned Orders']. The present Petitions are being disposed of by this common order.
2. It is not in dispute that, against each of the Impugned Orders, a statutory appeal under Section 107 of the Central Goods and Services Tax Act, 2017 is maintainable.
3. Learned counsel representing the Petitioner does not dispute the aforesaid position. However, he submits that the Petitioner was never served with copies of the Impugned Orders and therefore, could not file the appeals within the prescribed period of limitation.
4. Be that as it may. Once a statutory remedy of appeal is available, the Petitioner is required to avail of the same. However, in view of the peculiar facts and circumstances of the present case, liberty is granted to the Petitioner to file appropriate application(s) before the Appellate Authority seeking condonation of delay and/or extension of the period of limitation, if so advised. In the event such application(s) are filed, the Appellate Authority shall consider and decide the same in accordance with law.
5. The present Petitions stand disposed of. All the pending applications also stand closed.



6. A photocopy of the order passed today be kept in the connected matters.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 08, 2026
jai/pal