

13.03.2026
AD - 9
Ct.No.03

**WPCRC 28 of 2026
with
CAN 1 of 2026**

**Nivriya India Pvt. Ltd.
vs
Arvind Shrivastava, the Chairman, Goods
and Services Network & Anr.**

Mr. Akshat Agarwal, Ld. Advocate
Ms. Doyel Dey, Ld. Advocate

...for the Applicant

Mr. N. Venkatamani, Ld. Additional Solicitor General
Mr. Vipul Kundalia, Ld. Sr. Advocate
Mr. Tapan Bhanja, Ld. Advocate
Mr. Anurag Roy, Ld. Advocate

...for the Alleged Contemnor

1. Although the Rule of contempt has been issued, however, an application has been filed by contemnor no. 1 praying, inter alia, for dispensation of his personal appearance in his capacity as chairman of GSTN as also for discharge of Rule of contempt on the grounds noted therein.

2. Mr. Kundalia, learned senior advocate representing the contemnor no. 1 by placing before this Court the affidavit of compliance which is filed in Court today and is taken on record, would submit that the order dated 17th September, 2024 has already been complied with.

3. He submits that GSTN has unlocked the five export invoices which were erroneously declared by the petitioner no. 1 in Form GSTR 1 as 'without payment of IGST' instead of 'with payment of IGST', on 25th February, 2026 for amendment by the petitioner in the next return cycle beginning 1st March, 2026.

4. It is stated that the factum of such unlocking was communicated to the petitioner's advocate vide an email dated 26th February, 2026. Mr. Agarwal, learned advocate representing the petitioner would acknowledge such fact.

5. The petitioner has since also been assisted in carrying out the amendment and in fact has also amended the above five export invoices through Form GSTR 1 for February, 2026 on 9th March, 2026.

6. Having regard thereto, and noting that the order dated 17th September, 2024 has been complied with and also noting the explanation provided, in my view, there is no point in continuing with the contempt proceeding any further.

7. Accordingly, the personal appearance of the contemnor no. 1 is dispensed with. The contempt proceeding is dropped and the Rule accordingly stands discharged. The connected application is thus disposed of.

(Raja Basu Chowdhury, J.)