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

CNR No. DLHC010442052026

+ W.P.(C) 13612/2026, CM APPL. 63620/2026, CM APPL. 63621/2026

SHOMUK ENGINEERING AND CONSULTANCY
SERVICES THROUGH ITS PROP. ANIRUDDHA
BANERJEE Petitioner

Through: Mr.(appearance not given)

versus

ADDITIONAL COMMISSIONER, CGST DELHI EAST

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **17.09.2026**

1. Through this Writ Petition, the Petitioner prays for quashing of Show Cause Notice dated 27.11.2024 and Impugned Order dated 27.02.2025 passed by the Additional Commissioner, Delhi East, Delhi.
2. The Petitioner also prays for direction to the Respondent to decide the application dated 24.09.2026 filed by the Petitioner for rectification of the Impugned Order.
3. Perusal of the Order reflects that efforts were made to serve the Petitioner through letters as well as e-mails. However, the Petitioner did not respond to the Show Cause Notice.
4. The Petitioner has an alternative remedy of appeal under Section 107 of the CGST Act.
5. Learned Counsel representing the Petitioner submits that Impugned Order is without jurisdiction as the Petitioner has availed



benefit of Input Tax Credit of Rs.11,12,430/- whereas the demand of over Rs.12,00,00,000/- has been raised against him by the authorities. These aspects can be examined by the Appellate Authority hence, this court does not consider it fit to pass any orders qua this prayer.

6. With respect to Petitioner's prayer for direction to decide his Rectification Application, the Writ Petition is disposed of with direction to the 'Proper Officer' to decide the application for rectification, if already filed, within the period of two months from today.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

SEPTEMBER 17, 2026

Pallavi/hp