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

\# **CNR No. DLHC010260592025**

\+ W.P.(C) 5792/2025 and CM APPL. 26389/2025

SANJAY MAHESHWARI .....Petitioner

Through: Mr. Rana Gurtej Singh, Adv.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Devvrat Yadav, Mr. Kartik Sharma, Mr. Manhan Chawla and Ms. Pearl Sharma, Advs.

(73)

\# **CNR No. DLHC010261002025**

\+ W.P.(C) 5832/2025 and CM APPL. 26644/2025

SANJAY MAHESHWARI .....Petitioner

Through: Mr. Rana Gurtej Singh, Adv.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Devvrat Yadav, Mr. Kartik Sharma, Mr. Manhan Chawla and Ms. Pearl Sharma, Advs.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE BHARAT PARASHAR

O R D E R

% 14.10.2026

1. This order shall dispose of two (02) connected Writ Petitions.

W.P.(C) 5792/2025

2. By way of the present Petition, the Petitioner seeks issuance of any appropriate writ, quashing Form DR-01 dated 04.08.2024, Show Cause Notice (SCN) dated 30.07.2025 and the consequential Order-in-Original (OIO) dated 27.01.2025, with respect to Financial Year 2017-2018.

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3. The primary contention of the Petitioner is that the Impugned OIO is barred by time as provided in Section 74(9) of the Central Goods and Services Tax Act, 2017 ['CGST Act'].

4. In the counter affidavit filed by the Respondents, it has been disclosed that the Impugned OIO was issued on 16.01.2025, which is within the period of limitation prescribed under Section 74(10) of the CGST Act. It has been stated that the OIO was sent through e-mail to the Petitioner on 05.01.2025, whereas the last date for issuance of order was 05.02.2025.

5. Learned counsel representing the Petitioner submits that the e-mail relied upon by the Respondents has not been attached with the Counter Affidavit.

W.P.(C) 5832/2025

6. By way of this Petition, the Petitioner seeks issuance of writ in nature of *certiorari*, to quash and set aside, *inter alia*, the SCN dated 25.07.2024 and the consequential OIO dated 16.01.2025. The primary contention in this Petition, is that the SCN was issued beyond the prescribed period of limitation.

7. On the contrary, the Respondents, in its Counter Affidavit, has disputed the aforestated position. It is their case that although the SCN was uploaded on the portal on 09.08.2024, it was sent to the Petitioner via e-mail on 03.08.2025, before expiry of the limitation period on 05.08.2025.

8. Undisputedly, in both these Petitions, an efficacious remedy of appeal is available to the Petitioner against the respective impugned OIOs. The rival contentions raised in the Petitions also involve disputed questions of fact, which may appropriately be examined by the Appellate Authority in the proceedings arising from such appeals.

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9. In the aforesaid circumstances, the Petitioners are relegated to the remedy of appeal in both the Petitions.

10. In the event that the Petitioners seeks exclusion of the period under Section 14 of the Limitation Act, 1963, during which the present Petitions remained pending, the same shall be considered by the Appellate Authority in accordance with law.

11. With these observations, both the Writ Petitions are disposed of. The pending application is also disposed.

12. A photocopy of the Order passed today be kept in the connected matter.

ANIL KSHETARPAL, J.

BHARAT PARASHAR, J.

OCTOBER 14, 2026/sp/hr

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