

MANU/DE/1719/2024

IN THE HIGH COURT OF DELHI

W.P. (C) 12694/2023 and CM Appl. 50149/2023

Decided On: 13.02.2024

Aakash Gupta **Vs.** Commissioner of Delhi Goods and Services Tax and Ors.

Hon'ble Judges/Coram:

Sanjeev Sachdeva and Ravinder Dudeja, JJ.

Counsel:

For Appellant/Petitioner/Plaintiff: Kashish Gupta, Advocate

For Respondents/Defendant: Rajeev Aggarwal, ASC, Harpreet Singh, Senior Standing Counsel, Suhani Mathur, Jatin Kumar Gaur and Gurpreet Singh Gulati, Advocates

Case Category:

INDIRECT TAXES MATTERS

ORDER

1. Petitioner impugns the Show Cause Notice dated 27.02.2023 whereby the petitioner is alleged to have availed wrongful input tax credit.
2. Learned counsel for the petitioner submits that petitioner was registered under the Delhi Value Added Tax Act, 2004 [hereinafter referred as 'DVAT Act'] prior to the enactment of the Central Goods and Services Act, 2017 [hereinafter referred as 'CGST Act']. He submits that petitioner had applied for cancellation of his DVAT Act Registration and never applied for migration to the GST Scheme. However, it appears that someone wrongfully used his credentials and appears to have availed input tax credit.
3. He submits that the respondents have traced out the individuals who alleged to have wrongfully used petitioner's DVAT Registration for migrating to GST Scheme. He submits that the petitioner never applied for migration and the dealer profile of the petitioner shows that the petitioner never applied for migration and the DVAT Registration was cancelled on 01.04.2017.
4. Learned counsel for respondent No.3 prays for some more time to take instructions. Respondent No.3 shall place on record the documents and material available in their record with regard to the alleged migration of the petitioner from DVAT to GST Scheme.
5. At request, list on 21.02.2024. In the meantime further proceedings on the Show Cause Notice shall remain stayed.

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