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

\# **CNR No. DLHC010445102026**

\+ W.P.(C) 13750/2026, CM APPL. 64072/2026 and CM APPL. 64073/2026

ZENITH AUTO INDUSTRIES PRIVATE LIMITED

.....Petitioner

Through: Mr. Nitin Kanwar, Mr. Dushyant Nayak, Mr. Shivam Jain, Mr. Abhishek Tuteja, Advs.

versus

SALES TAX OFFICER CLASS II AVATO & ANR.

.....Respondents

Through: Mr. Anubhav Gupta, Adv. for R-1.

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

O R D E R

% 18.09.2026

1. By way of the present Petition, the Petitioner seeks, *inter alia*, issuance of writ in the nature of *certiorari*, to quash the impugned Form GST DRC-01 dated 22.11.2024 (to be read as GSTF-1), the Order-in-Original dated 27.05.2025 (to be read as Impugned Order) for Financial Year(FY) 2020-21, as well as the consequential Form GST DRC-07 (to be read as GSTF-7). Further, the Petitioner also seeks a writ in the nature of *prohibition* restraining the Respondents from taking any coercive or recovery action pursuant to the impugned proceedings during the pendency of the present petition.

2. Admittedly, the Petitioner has an alternate statutory remedy of appeal against the Impugned Order.

3. In order to appreciate the controversy arising before this Court,

the facts in brief are required to be noticed.

4. It is the case of the Petitioner that the Respondent No.1 issued the GSTF-1 for FY 2020-21, proposing a demand of Rs. 30,16,366/- on allegations of excess availment of Input Tax Credit (ITC) accompanied by an attachment setting out the grounds and the computation of the demand. Pursuant thereto, the Petitioner filed a detailed reply on 03.12.2024, along with supporting documents and reconciliation statements, disputing the allegations and seeking a personal hearing.

5. Thereafter, as per the case set out by the Petitioner, despite its submission of reply, the Respondent issued a reminder dated 31.12.2024 alleging non-submission of any reply and fixed a further opportunity for personal hearing. Subsequently, the Petitioner filed an additional reply on 27.02.2025, placing further documentary material on record in support of its case.

6. On the same date, the Respondent passed the Impugned Order confirming the demand of Rs. 30,16,366/- and issued the consequential Summary of Order in GSTF-7. Aggrieved thereby, the Petitioner has filed the present Petition seeking indulgence of this Court.

7. Learned counsel representing the Petitioner submits that the Respondents have failed to serve the Petitioner with the Show Cause Notice (SCN) and have also not given any opportunity of hearing, thereby violating the principles of natural justice. Therefore, it is contended that this Court ought to exercise its writ jurisdiction notwithstanding the availability of an alternate remedy.

8. Learned counsel representing the Petitioner further submits that this Court should, in case it decides to relegate the matter, condone the

delay in filing the appeal before the Appellate Authority.

9. Notably, a perusal of the record reflects that the Petitioner was served with the SCN, pursuant to which it submitted a reply on 03.12.2024. The record further indicates that the Petitioner was also granted an opportunity of personal hearing by the Respondent.

10. Thus, it is evident that the Petitioner was afforded an opportunity of filing its reply, which it availed, and was also granted an opportunity of personal hearing before the Impugned Order came to be passed.

11. In so far as the submission regarding condonation of delay in filing an Appeal is concerned, it is pertinent to note that the Impugned Order was passed on 27.02.2025, whereas the present Petition came to be filed only in September 2026 and has come up for hearing before this Court for preliminary hearing today.

12. In the aforesaid circumstances, it becomes evident that the present Petition has been filed after a delay of nearly one (01) year and six (06) months from the date of Impugned Order. Hence, it would not be appropriate for a Writ Court to condone such delay in exercise of its extraordinary writ jurisdiction, particularly when a statutory appellate remedy is available.

13. However, the Petitioner, if so advised, may file the appeal along with an application seeking condonation of delay, which will be considered by the Appellate Authority in accordance with law and on its own merits.

14. At this stage, learned counsel representing the Petitioner submits that the opportunity of personal/oral hearing was granted before the expiry of the time prescribed for filing a reply to the SCN.

15. This aspect as well can appropriately be examined by the

Appellate Authority while considering the Petitioner's appeal and all grounds urged therein.

16. With these observations, the present Petition, along with the pending applications, is disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

SEPTEMBER 18, 2026

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