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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 11620/2025, CM APPL. 47569/2025 & CM APPL. 47570/2025**
AB PLAYERS EXPORTS PVT. LTD.Petitioner
Through: Mr. Bharat Bhushan, Ms. Nidhi Gupta
& Mr. Anunay Mishra, Advs.

versus

COMMISSIONER STATE TAX (DELHI GST)Respondent
Through: Ms. Vaishali Gupta, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **05.08.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 47570/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 11620/2025, CM APPL. 47569/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the two impugned Orders-in-Originals dated 5th April, 2024 and 23rd August, 2024 (hereinafter, '*impugned orders*') passed by the Office of Sales Tax Officer Class II.

4. *Vide* the impugned orders, demands have been raised against the Petitioner on various grounds including availment of ineligible Input Tax Credit (hereinafter, '*ITC*'), ITC claimed for cancelled dealers, etc. The said orders arise out of two Show Cause Notices (*hereinafter*, '*SCNs*') dated 15th December, 2023 and 27th May, 2024.

5. It is the case of the Petitioner is that the said two SCNs never came to the



knowledge of the Petitioner. As per the Petitioner it had filed another writ petition in respect of a third Show Cause Notice issued by the Central Authority dated 31st July, 2024 and this Court had issued certain directions. In that context the portal was accessed by counsels and they are stated to have learnt of the impugned show cause notices and orders. *Ld. Counsel* relies upon the said order dated 19th May, 2025 passed by this Court in ***W.P.(C) 6683/2025*** titled ***AB Players Exports Pvt. Ltd. v. Commissioner, CGST, Delhi West*** where certain reliefs were granted to the Petitioner.

6. It is also submitted that pursuant to the SCN dated 25th April, 2023, the GST registration of the Petitioner was also suspended and since then the Petitioner did not access the GST portal regularly. Insofar as the SCN dated 15th December, 2023 is concerned, it is argued that the same was in the ‘*Additional Notices Tab*’.

7. *Ms. Gupta*, *Ld. Counsel* appearing for the Department on the other hand submits that the said impugned orders are appealable orders and the Petitioner has come so belatedly that even the writ petition should not be entertained.

8. A perusal of the record would show that these SCNs were issued way back in December, 2023 and May, 2024. Impugned orders have also been passed in April, 2024 and August, 2024. Moreover, there is a delay of more than a year in approaching this Court. Such a long delay especially when the portal was accessible even during suspension would not be justified.

9. However, the Court believes the explanation given by the Petitioner to the effect that when the order dated 19th May, 2025 was passed by this Court wherein certain procedures had to be complied with by the Petitioner, the lawyers came across the impugned orders and notices.

10. Believing the Petitioner’s explanation to be *bona fide*, this Court permits



the Petitioner to file an appeal and contest the matter on merits.

11. Accordingly, the appeal be filed by 30th September, 2025 along with the requisite pre-deposits. If the same is filed within the timeline, the same shall not be dismissed on the ground of limitation and shall be heard on merits. All rights and remedies of the parties are left open.

12. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 5, 2025

Rahul/ck