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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
Date of decision: 20th August, 2025

+ **W.P.(C) 11051/2025 & CM APPL. 45479/2025**

NITIN GUPTA PROPRIETOR
SHREE INTERNATIONAL

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Rishabh Jain, Mr.
Virag Tiwari, Mr. Ramashish & Ms.
Tanya Saraswa, Advs.

versus

THE UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Anurag Ojha, Adv.
Mr. Jatin Singh, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner-Nitin Gupta under Articles 226 and 227 of the Constitution of India, *inter alia*, assailing the following impugned Orders-in-Original (*hereinafter, collectively 'impugned orders'*):

- (i) Order No. 90/ADJ-DGGI/DN/2024-25 dated 28th January, 2025.
- (ii) Order No. 162/ADC/D.N./BHAVAN MEENA/2024-25 dated 01st February, 2025.
- (iii) Order No. 57/ADC/D.N./SHAUKAT ALI NURVI/2024-25 dated 21st January, 2025.
- (iv) Order No. 58/ADC/D.N./SHAUKAT ALI NURVI/2024-25 dated 21st January 2025.
- (v) Order No. 99/ADC/D.N./SHAUKAT ALI NURVI/ 2024-25



dated 29th January, 2025.

(vi) Order No. 158/ADC/D.N./BHAVAN MEENA/2024-25 dated 31st January, 2025.

3. The above impugned orders relate to various Financial Years, being, 2017-2018, 2018-2019 and 2020-2021. These orders have been passed under Section 74 of the Central Goods and Service Tax Act, 2017 (*hereinafter, 'the CGST Act, 2017'*) by the Commissioner, CGST, Delhi North Commissionerate.

4. It is stated that no appeals have been filed against the impugned orders by the Petitioner and the time for filing the appeals has already elapsed in terms of Section 107 of the CGST Act, 2017.

5. The submissions of Mr. Jain, Id. Counsel were recorded in the previous order dated 29th July, 2025, wherein it was directed, thereafter, as under:

"6. The submission by Mr. Jain, Id. Counsel for the Petitioner is that there is an overlapping demand which has been raised in respect of several suppliers in the said Orders-in-Original. The highest number of suppliers are considered in the first order dated 28th January 2025, which are ten suppliers. In all the remaining orders, the same very suppliers are mentioned in different orders.

7. Mr. Jain has relied upon the circular issued by the Central Board of Indirect Taxes and Customs dated 6th July 2022, to argue that in terms of the said circular, no demand under Section 74 of the CGST Act, 2017 could have been raised qua the Petitioner. Further, the only penalty that could have been imposed is under Section 122 of the CGST Act, 2017, which has also not been imposed. Thus, all the orders are liable to be quashed.

8. Issue notice. Id. Counsel for Respondents accept notice.



9. The first and foremost question that arises before this Court is whether in such matters multiple orders can be challenged in the same writ petition, especially after the period of limitation has already elapsed.

10. Secondly, in terms of the circular dated 6th July, 2022, the question that would arise is whether the Petitioner's stand is that it had engaged in actual supply of goods or services or whether there was no actual supply of goods or services.

11. The Court has put a query to Id. Counsel for the Petitioner as to whether, in the writ petition, there is a stand taken by the Petitioner on this aspect.

12. Mr. Jain seeks time to answer this query by the Court. The answer to the said query would be crucial in such a case where the application of the circular dated 6th July, 2022 is being pressed by the Petitioner.

13. In addition, the Order-in-Original dated 28th January 2025 imposes a demand of Rs. 79,542,282/- as tax. Following the principles of pre-deposit, the opinion of this Court, prima facie is that even if the writ is to be entertained, the pre-deposit in terms of the CGST Act, 2017 ought to be made for entertaining of the writ petition. On this aspect also, Mr. Jain wishes to make his submissions.

14. In the meanwhile, let the Central Board of Indirect Taxes & Customs be impleaded in this matter as Respondent No.3. The said Board shall also assist the Court on the interpretation of the circular dated 6th July, 2022 on the next date of hearing.”

6. Today, Mr. Ojha, Id. Counsel, appears for the CBIC and Mr. Jatin Singh, Id. Counsel is appearing for the Union of India.

7. It is the contention of Mr. Ojha, Id. Counsel, that the CBIC circular dated 6th July, 2022, relied upon by the Petitioner merely reiterates the law and does not lay down any fresh mandate to be followed by tax payers.

8. Mr. Jain, Id. Counsel, on the other hand submits that all the six



impugned orders have overlapping entities, in respect of whom, double and triple demands have been raised. The chart establishing the same, which has been placed on record by Mr. Jain, Id. Counsel is set out below:

Sr.	SCN No. Date	OIO No. date	Overlapping Periods	Demand qua the petitioner	Whether Double/Triple demands for the same/common suppliers for same tax periods ?
1.	DGGI/GZU /Gr.B/Inv/87/2018-19/ Part-III A/I, Un-dated Issued by DGGI, Gurugram	90/ADJ-DGGI/DN/ 2024-25 dated 28.01.25	2017-18, 2018-19, 2019-20	Tax 7,95,42,282/- (interest and penalty also demanded)	Yes, in r/o 10 suppliers: • KM Enterprises, Radhey Enterprises(07EBPPK8485K1ZO), • Fusion Impex • Balaji Enterprises • Ambey Traders • P.S. Traders, • Radhey Enterprises(07BWTPG2717A2ZP), • Shree Raghupati Enterprises • Blue Pearl Enterprises • Garg Trading Co
2.	No. 53/2025-26 dated 23.07.24 Issued by Sh. Manish Kumar Jha ADC, CGST Delhi North	162/ADC/D.N/ Bhavan Meena/ 2024-25 dated 01.02.2025	2017-18, 2018-19, 2019-20, 2020-21	Tax 2,30,91,108/- (interest and penalty also demanded)	Yes, in r/o 7 suppliers, namely • M/s KM Enterprises • Radhey Enterprises(07EBPPK8485K1ZO), • Fusion Impex • Balaji Enterprises, • Ambey Traders • Radhey Enterprises(07BWTPG2717A2ZP) • Shree Raghupathi Enterprises
3.	No. 94/2024-25 dated 23.07.24 Issued by Sh. Manish Kumar Jha ADC, CGST Delhi North	57/ADC/D.N./ Shaukat Ali Nurvi/2024-25 dated 21.1.2025	2017-18, 2018-19, 2019-20, 2020-21	Tax Rs. 14,39,442/- (interest and penalty also demanded)	Yes, in r/o 2 suppliers, namely • M/s Blue Pearl Enterprises • Garg Trading Co.
4.	No. 23/2024-25 dated 07.06.24 Issued by Sh. Manish Kumar Jha ADC, CGST Delhi North	58/ADC/D.N./ Shaukat Ali Nurvi/ 2024-25 dated 21.1.2025	Tax period not mentioned in the SCN but as per DRC-01 tax periods are	Tax Rs. 4,45,237/- (interest and penalty also demanded)	Yes, in r/o 1 supplier, namely • M/s P.S. Traders



			2017-18, 2018-19		
5.	No. 85/2024-25 dated 25.07.24 Issued by Sh. Manish Kumar Jha ADC, CGST Delhi North	99/ADC/D.N./ Shaukat Ali Nurvi/ 2024-25 dated 29.1.2025	2017-18, 2018-19	Tax Rs. 1,37,552/- (interest and penalty also demanded)	No
6.	No. 97/2024-25 dated 26.07.24 Issued by Sh. Shaukat Ali ADC, CGST Delhi North	158/ADC/D.N./ Bhavan Meena/ 2024-25 dated 31.1.2025	2017-18, 2018-19, 2019-20 2020-21, 2021-22	Tax Rs.39,87,322/- (interest and penalty also demanded)	Yes, in r/o 1 supplier, namely M/s Ambey Traders

9. The, first and foremost, contention raised by Mr. Jain, Id. Counsel is that, multiple suppliers being common in the impugned orders, a common adjudication order should have been passed in this matter. The second submission is that there are different proper officers who are passing impugned orders in respect of the Petitioner.

10. In respect of the first contention, in the opinion of this Court, a perusal of the various impugned orders itself would show that it is not merely the Petitioner who has been investigated or against whom the demands have been raised. There are several other persons who are involved in these matters, who have either been suppliers of the goods or the availers of the Input Tax Credit (*hereinafter, ITC*).

11. Under such circumstances, it cannot be presumed that a single order can be passed, only keeping the Petitioner in mind. All these impugned orders raise different issues relating to different parties and the availment of ITC, which has been passed on by them. Thus, the adjudication orders, in the case of availment of ITC cannot be common, as has been alleged by Mr. Jain, Id. Counsel.



12. In so far as the issue pertaining to different proper officers passing the different impugned orders is concerned, the same principle would apply, inasmuch as the number of noticees in each of the impugned orders is as under:

- (i) Order dated 28th January, 2025: 27 noticees
- (ii) Order dated 01st February, 2025: 650 noticees
- (iii) Order dated 21st January, 2025: 374 noticees
- (iv) Order dated 21st January 2025: 1155 noticees
- (v) Order dated 29th January, 2025: 108 noticees
- (vi) Order dated 31st January, 2025: 106 noticees

13. Given the large number of noticees in the impugned orders and differing fact situations, the proper officer cannot therefore be determined on the basis of only one party i.e., the Petitioner and any of the Commissionerates, who commences the investigation, would be the proper officer in such circumstances.

14. In any event, both these contentions raised by the Petitioner can also be raised in the appeals to be filed by the Petitioner under Section 107 of the CGST Act, 2017.

15. Considering that the adjudication of the impugned orders and the grounds raised by the Petitioner would require factual analysis of various facts in the maze of transactions, which are set out in the different impugned orders, the same would not be feasible to be carried out in writ jurisdiction.

16. However, the Court does note *prima facie* that there is overlapping in the transactions leading to the various impugned orders. There is also clear overlapping in the suppliers mentioned in the different impugned orders.

17. In view of the above, the Petitioner is permitted to file 6 individual



appeals against the impugned orders. However, with respect to pre-deposits, this Court is of the opinion that the same shall be made only in respect of the order dated 28th January, 2025, where the demand is to the tune of Rs.15,90,84,564/-, including the penalty. The tax demanded is Rs.7,95,42,282/-.

18. Mr. Jain, Id. Counsel, submits that a sum of Rs.35,00,000/- has already been deposited by the Petitioner under protest. The pre-deposit shall be made in respect of this order dated 28th January, 2025 and the credit to the tune of Rs.35,00,000/- shall be afforded to the Petitioner.

19. The appeals shall be permitted to be filed through the GST portal of the Petitioner or in physical mode as well, inasmuch as pre-deposit is not being directed in respect of impugned orders no. 2 to 6.

20. The appeals be filed by the Petitioner by 30th September, 2025, along with the pre-deposit, as directed above.

21. If these appeals are filed by 30th September, 2025, the same shall be adjudicated on merits and should not be rejected on the ground of limitation. The observations made by this Court shall have no bearing on the outcome of the appeals. All rights and contentions of parties are left open.

22. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH
JUDGE**

**SHAIL JAIN
JUDGE**

AUGUST 20, 2025
pd/ss