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

+ **W.P.(C) 6808/2024 & CM APPL. 28322/2024**

NIRDOSH KUMAR SADH

..... Petitioner

Through: Mr. Pulkit Verma, Mr. Vibhu Gupta
and Mr. Peyush Pruthi, Advocates.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX & ORS.

..... Respondents

Through: Mr. Rajeev Aggarwal, ASC through
VC.

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

21.05.2024

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1. Petitioner impugns order dated 09.04.2024 whereby a demand has been created against the petitioner. Learned counsel for the petitioner submits that the petitioner had applied for a GST registration and within a few weeks shut down his business because he was not able to carry on the same and has not carried out any business transactions or filed any return.

2. He submits that in October, 2019 petitioner became aware that his GST number and credentials had been misused and huge Input Tax Credit (ITC) was availed in the name of the petitioner. He submits that he immediately informed the Proper Officer as also the

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Police for taking an appropriate action, however, no action appears to have been taken. He further submits that the petitioner never logged in or created any on line credentials pursuant to the GST registration and his online credentials have been misused by some third party. He further submits that the e-mail address and phone number with which petitioner had registered also appears to have been changed on the online portal without the knowledge and information to the petitioner.

3. Issue notice. Notice is accepted by learned counsel appearing for the respondents, who prays for time to take instructions.

4. Respondents shall file an affidavit disclosing:

- (i) The application form filed by the petitioner at the time of the initial registration.
- (ii) The e-mail address and mobile number mentioned by the petitioner at the time of applying for GST registration.
- (iii) In case, the e-mail address and mobile number were subsequently changed, the date and time when the same was changed and the manner in which the change is effected on the portal i.e. *inter alia* by sending an alert on the registered mobile and e-mail address.
- (iv) The date and time when the logging credentials were created for the said GST number and the manner in which the same was created.
- (v) The registered bank account mentioned by the petitioner at the time of initial registration.
- (vi) The transactions that were recorded, as to whether the



same was recorded from the bank account of the petitioner or from a third party's bank account and if from a third party's bank account the details thereof.

5. Respondents shall also indicate as to what action was taken by the Proper Officer on the compliant made by the petitioner in October, 2019.
6. Respondent No. 4 shall also file an affidavit indicating the steps taken shall on the complaint made by the petitioner to the SHO, Police Station, Krishna Nagar on 05.10.2019 vide DD No. 42D and to the Deputy Commissioner of Police, Shahdara District, Delhi and delivered on 07.10.2019.
7. List on 19.07.2024.
8. In the meantime, no coercive action shall be taken against the petitioner pursuant to order dated 09.04.2024.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 21, 2024/MR

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