2026:DHC:5797-DB

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

% ***Date of Decision: 21.07.2026***

\+ W.P.(C) 1973/2026, CM APPL. 9648/2026, CM APPL. 9649/2026, CM APPL. 20886/2026

HEMOGENOMICS PRIVATE LIMITED .....Petitioner

Through: Mr. Sandeep Chilana, Mr. Priyojeet Chatterjee and Mr. Devansh Garg, Advs.

versus

GOVERNMENT OF NCT OF DELHI & ORS. .....Respondents

Through: Ms. Urvi Mohan & Mr. Sumit Kumar, Advs. for GNCTD
Mr. Farman Ali, CGSC with Mr. Amit Gupta and Ms. Usha, Advs.

(92)

\+ W.P.(C) 4302/2026, CM APPL. 20981/2026, CM APPL. 20982/2026, CM APPL. 21102/2026

HEMOGENOMICS PRIVATE LIMITED .....Petitioner

Through: Mr. Sandeep Chilana, Mr. Priyojeet Chatterjee and Mr. Devansh Garg, Advs

versus

GOVERNMENT OF NCT OF DELHI THROUGH SECRETARY FINANCE & ORS. .....Respondents

Through: Ms. Urvi Mohan & Mr. Sumit Kumar, Advs. for GNCTD
Mr. Farman Ali, CGSC with Mr. Amit Gupta and Ms. Usha, Advs.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE AMIT MAHAJAN

<u>ORDER (ORAL)</u>

<u>ANIL KSHETARPAL, J.:</u>

1. Through the present Writ Petitions, the Petitioner challenges the

communication dated 25.03.2025 issued by Respondent No. 3, whereby it has been opined that the diagnostic services rendered by the Petitioner are liable to Goods and Services Tax [hereinafter referred to as 'GST'] at the rate of 18%. The Petitioner also seeks a direction to the Authority for Advance Ruling constituted under Chapter XVII of the Central Goods and Services Tax Act, 2017 [hereinafter referred to as 'CGST Act'] to decide its applications dated 28.08.2025 and 09.09.2025, filed under Section 97 of the CGST Act.

2. Since common questions of fact and law arise for consideration in these Writ Petitions, they are being disposed of by this common order.

3. On 17.07.2026, this Bench was informed about incomplete quorum due to non-availability of a member of the Authority for Advance Ruling. Accordingly, the following order was passed:

> *"1. Learned counsel representing the Respondent submits that solution to the entire dispute lies before the Authority for Advance Ruling constituted under Sections 96 and 97 of the CGST Act.*
>
> *2. It is brought to the notice of the Court that an application to this effect has also been filed by the Petitioner which remains pending on account of non-availability of the quorum.*
>
> *3. Keeping in view the aforesaid position, the Registry is directed to inform learned ASG to take instructions and assist the Court.*
>
> *…………"*

4. Today, Mr. Farman Ali, learned counsel appearing on behalf of the learned ASG, submits that the order appointing the Member representing the Union Government to the Authority for Advance Ruling would be issued during the course of the day so as to complete

the requisite quorum of the Authority.

5. This Court has heard learned counsel representing the parties at considerable length and carefully perused the record.

6. The principal controversy between the parties pertains to the taxability of the diagnostic services rendered by the Petitioner and, more particularly, whether such services are exigible to GST or are entitled to exemption under the provisions of the CGST Act and the notifications issued thereunder. The Petitioner also questions the legal efficacy of the communication dated 25.03.2025 issued by Respondent No. 3 and its consequential effect. However, having regard to the subsequent developments noticed hereinabove, this Court is of the considered view that it is neither necessary nor appropriate to examine the aforesaid questions in exercise of its extraordinary writ jurisdiction at this stage.

7. Chapter XVII of the CGST Act provides a comprehensive statutory mechanism relating to advance rulings. Section 95 defines an “advance ruling” to mean a decision rendered by the Authority or the Appellate Authority on the questions specified in Section 97(2) in relation to the supply of goods or services undertaken or proposed to be undertaken by an applicant. Section 96 contemplates the constitution of the Authority for Advance Ruling, while Section 97 enables a registered person or a person desirous of obtaining registration to seek an advance ruling on the questions specified therein.

8. Significantly, Section 97(2) specifically empowers the

Authority for Advance Ruling to determine questions relating to, inter alia, the classification of goods or services, the applicability of exemption notifications and the determination of liability to pay tax. The issues sought to be raised by the Petitioner in the present Writ Petitions fall within the ambit of the questions which the legislature has expressly entrusted to the Authority for Advance Ruling for determination.

9. Section 98 of the CGST Act prescribes the procedure to be followed upon receipt of an application. Upon admission of the application, the Authority is required to examine the material placed before it, afford an opportunity of hearing to the applicant as well as the concerned officer, and thereafter pronounce its advance ruling. The statute further contemplates that such ruling shall be pronounced in writing within the period stipulated under sub-section (6) of Section 98. In the event any party remains aggrieved by the advance ruling so pronounced, the Act itself provides a statutory appellate remedy under Section 100 before the Appellate Authority for Advance Ruling.

10. The aforesaid provisions unmistakably demonstrate that Parliament has devised a specialised adjudicatory mechanism for determination of issues relating to classification, applicability of exemption notifications and liability to pay tax under the GST regime. The Authority for Advance Ruling is a statutory forum possessing the requisite expertise to adjudicate such questions after considering the factual as well as legal aspects of the matter and after hearing all the concerned stakeholders. Ordinarily, therefore, where the legislature has created such a specialised forum and the aggrieved party has

already invoked its jurisdiction, this Court would be slow in undertaking an adjudication upon the very same issues in exercise of its writ jurisdiction under Article 226 of the Constitution of India.

11. It deserves notice that the Petitioner has already invoked the aforesaid statutory mechanism by filing applications under Section 97 of the CGST Act before the Authority for Advance Ruling seeking determination of the very issues which substantially arise for consideration in the present Writ Petitions. The grievance projected before this Court was that despite the filing of the aforesaid applications, the Authority had not been able to pronounce its ruling on account of the absence of the requisite quorum.

12. It was in the aforesaid backdrop that this Court, while passing the order dated 17.07.2026, considered it appropriate to seek instructions from the Respondents regarding filling up vacancy by appointment/nomination of a member of the Authority for Advance Ruling. The purpose behind the aforesaid exercise was to ascertain whether the statutory mechanism envisaged under Chapter XVII of the CGST Act had become unavailable owing to the absence of the requisite quorum.

13. In view of the aforesaid statement made on behalf of the Respondents, this Court proceeds on the basis that upon issuance of the order appointing the Member representing the Union Government, the impediment which had disabled the Authority for Advance Ruling from considering the Petitioner's applications shall cease to exist, thereby enabling the Authority to proceed with the pending

applications in accordance with law.

14. Once the statutory forum becomes functional with filling up of the vacancy, this Court does not find any justifiable reason to undertake an adjudication upon the issues raised in the present Writ Petitions in exercise of its jurisdiction under Article 226 of the Constitution of India. The questions sought to be urged by the Petitioner fall within the jurisdiction of the Authority for Advance Ruling, which has already been approached by the Petitioner.

15. Learned counsel for the Petitioner has contended that the communication dated 25.03.2025 is wholly without jurisdiction and is not traceable to any provision of the CGST Act or the Delhi Goods and Services Tax Act, 2017. This Court, however, considers it inappropriate to examine the said contention at this stage, as any observation on the merits may have a bearing on the proceedings pending before the Authority for Advance Ruling.

16. In view of the statement made on behalf of the Respondents that the appointment order would be issued during the course of the day so as to complete the requisite quorum of the Authority, this Court proceeds on the premise that the statutory mechanism under Chapter XVII of the CGST Act shall become fully operational. Consequently, the Petitioner can pursue the remedy which it has already invoked under Section 97 of the CGST Act.

17. Accordingly, without expressing any opinion on the merits of the rival contentions, all questions of fact and law are left open to be urged before the Authority for Advance Ruling. The Authority shall

consider the Petitioner's applications independently, strictly in accordance with law and without being influenced by any observation contained in the communication dated 25.03.2025.

18. It is expected that, upon constitution of the requisite quorum, the Petitioner's applications shall be considered expeditiously in accordance with law. The parties shall be at liberty to raise all their respective contentions before the Authority.

19. Needless to observe, any party remaining aggrieved by the determination rendered by the Authority for Advance Ruling shall be at liberty to avail of such statutory remedies as may be available under the CGST Act.

20. It is also relevant to note that before the present order could be signed, this Court was informed that Mr. Vivek Gupta, Additional Commissioner (Legal), CGST, Delhi North Commissionerate, has been appointed as the Member of the Delhi Authority for Advance Ruling. Consequently, the vacancy referred to hereinabove stands filled.

21. The present Writ Petitions, along with the pending applications, are disposed of in the aforesaid terms.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

JULY 21, 2026
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