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

\+ W.P.(C) 9013/2026, CM APPL. 42192/2026 and CM APPL. 42193/2026

MARGINMART IFOSYSTEMS PRIVATE LIMITED .....Petitioner

Through: Ms. Apurva Singh and Ms. Mary Jonet, Advs.

versus

ASSISTANT COMMISSIONCR CGST, DELHI NORTH & ANR. .....Respondents

Through: Mr. Anish Roy, SSC, CBIC.

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

ORDER

% **09.07.2026**

1. Through the present Petition, the Petitioner seeks issuance of a writ in the nature of *certiorari* for quashing the Impugned Show Cause Notice dated 27.09.2025, and the consequential Impugned Order dated 24.03.2026 passed pursuant thereto.

2. The Impugned Order records that proceedings under Section 122(1)(ii) of the Central Goods and Services Tax Act, 2017 ['the Act'] were initiated against the Petitioner on the allegation that invoices were issued without actual supply of goods and that inadmissible Input Tax Credit was passed on to M/s Enriche Retail Private Limited. It further records that, during the course of investigation, M/s Enriche Retail Private Limited was found to be non-existent at its registered place of business, and on that basis the proceedings culminated in the passing of the Impugned Order.

3. Admittedly, the Petitioner has an efficacious statutory remedy of appeal under Section 107 of the Act.

4. Learned counsel representing the Petitioner submits that the Impugned Show Cause Notice as well as the consequential Impugned Order have been issued and passed in a mechanical and pre-determined manner, without any independent examination *qua* the Petitioner. It is further submitted that the proceedings are without jurisdiction and are also violative of the principles of natural justice. On these grounds, it is urged that this Court ought to exercise its extraordinary writ jurisdiction under Article 226 of the Constitution of India.

5. The aforesaid contention, as also all other grounds sought to be urged by the Petitioner, can appropriately be examined by the Appellate Authority in proceedings under Section 107 of the Act.

6. In view of the availability of the aforesaid statutory remedy, and without expressing any opinion on the merits of the contentions raised by the Petitioner, this Court is not inclined to entertain the present Writ Petition. The Petitioner is relegated to avail the remedy of appeal before the competent Appellate Authority, if so advised.

7. Accordingly, the Writ Petition stands disposed of with liberty to the Petitioner to avail the statutory remedy in accordance with law.

8. It is clarified that this Court has not expressed any opinion on the merits of the controversy, and all questions are left open to be considered by the Appellate Authority.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 9, 2026/JYH/*pal*