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

+ **W.P.(C) 4713/2024**

MEHUL MAMGAIN

.....Petitioner

Through: Mr. Abhijit Mishra, Mr. Saurav Singh and Ms. Payal Bahl, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Arnav Kumar, SSC along with Mr. Chetanya Kapoor, Adv. for R-1.
Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel and Mr. Mayank Kamra, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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16.10.2024

1. This writ petition has been preferred seeking the following reliefs:-

“A. Kindly be pleased to allow the Writ Petition (Civil) under the aegis of Article 226 of the Constitution of India and be pleased to issue Writ of Mandamus or alike directions upon the Respondent No. 1 i.e., The Principal Chief Commissioner of CGST & Central Excise, Delhi Zone and Respondent No. 2 i.e., Principal Commissioner (State Tax – GST), Government of NCT of Delhi, Department of Trade & Taxes for taking actions against Respondent No. 3 i.e. Mr. Chirag Gupta for illegally claiming the Input Tax Credit of over Rs. 40,22,532/- (Rupees Forty Lacs, Twenty-Two Thousand, Five Hundred and Thirty-Two only) without making any payment to the Petitioner in sheer violation of Section 16 of the Central Goods and Services Tax, 2017 read with 36 of the Central Goods and Services Tax (CGST), Rules 2017.

B. Kindly be pleased to issue Writ of Mandamus or alike directions upon the Respondent No. 1 i.e., The Principal Chief Commissioner of CGST & Central Excise, Delhi Zone and Respondent No. 2 i.e., Principal Commissioner (State Tax – GST),



Government of NCT of Delhi, Department of Trade & Taxes for conducting audit of the books of the Respondent No. 3 i.e., Mr. Chirag Gupta under provisions of Section 65 and Section 66 of the Central Goods and Services Tax (CGST), Rule 2017.

C. Any other order or direction as the Hon'ble Court may deem fit and proper in the facts and circumstances of the case, may be also passed in favour of the Petitioner.”

2. As is ex facie evident from the record, the petitioner has a private grievance against the third respondent. Even if it were the case of the third respondent having violated the provisions of the Central Goods and Services Tax Act, 2017 [**'Act'**], the only remedy that was available for the petitioner to pursue was to make a complaint before the competent authority.

3. None of the facts which are alleged would have possibly constituted sufficient ground to invoke the jurisdiction of this Court under Article 226 of the Constitution.

3. The writ petition consequently fails and shall stand dismissed with costs quantified at INR 50,000/-. The costs shall be deposited with the Delhi State Legal Services Authority.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 16, 2024/RW