India Retail Mart v. Commissioner of DGST & Ors.

Challenge to GST adjudication order and validity of notifications extending limitation under Section 168A of CGST Act

Date of Order: December 16, 2025
Case Law No: GIB- DHC-2025-26
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts :
The petitioner challenged an adjudication order dated 29 August 2024 arising from a show cause notice for FY 2019–2020, along with certain GST notifications extending limitation. The petitioner had filed a reply to the show cause notice but did not avail personal hearing. It contended that its reply was not properly considered and sought relief against the demand. The challenge to notifications was also part of a larger batch of cases pending before various High Courts and the Supreme Court.

Court Decision:
The Court held that the impugned order did not warrant interference under writ jurisdiction. It observed that the petitioner had filed a reply which was considered, and therefore the appropriate remedy was to file an appeal. The petition was disposed of granting liberty to file an appeal under Section 107 of the CGST Act by 31 January 2026 with pre-deposit, with a direction that such appeal shall not be rejected on limitation. The outcome was made subject to the decision of the Supreme Court in the pending SLP concerning validity of the notifications.

Cases Referred:

- *DJST Traders Private Limited v. Union of India & Ors.*
- *HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors.*
- *Engineers India Limited v. Union of India & Ors.*

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