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

\+ W.P.(C) 11410/2024, CM APPL. 47351/2024 and CM APPL. 47353/2024

MS KOENIG SOLUTIONS PVT LIMITED .....Petitioner

Through: Dr. J.K. Mittal and Mr. Harshvardhan Tyagi, Advs.

versus

ASSISTANT COMMISSIONER AUDIT BRANCH STATE GST GOVERNMENT OF NCT OF DELHI & ORS. .....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advocates.

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

<u>O R D E R</u>

% 09.07.2026

1. The present Writ Petition has been filed with the following prayers:

> *"A) issue a Writ of Declaration/certiorari/ mandamus or any other appropriate Writ/ order/ direction against the Respondents by quashing the impugned communication dated 24.08.2023 on Form GST ADT-03 issued by the Respondent No. 1 for the period FY 2018-19, for conduct of special audit, which is in breach of section 66 of the Central Goods and Services Tax Act, 2017/ Delhi Goods and Services Tax Act, 2017 and Rule 102 of the CGST Rules, 2017/ DGST Rules, 2017;*
>
> *B) issue a Writ of Declaration/certiorari/ mandamus or any other appropriate Writ/ order/ direction against the Respondents by quashing the impugned the impugned DRC- 01, dated 01.08.2024 issued by the Respondent No. 2, which is not only unsigned but also without show cause notice under section 73 by declaring that same is illegal, without jurisdiction, without any application of mind and ex-facie bad in law;*
>
> *C) issue a Writ of Declaration/certiorari/ mandamus or any other appropriate Writ/ order/ direction against the Respondents by quashing the impugned purported two pages undated, unverified special audit report with covering letter*

dated 06.12.2023 by the Respondent No. 3, which is in breach of section 66 of the Central Goods and Services Tax Act, 2017/ Delhi Goods and Services Tax Act, 2017 by declaring that same is illegal, without jurisdiction, without any application of mind and ex-facie bad in law;"

2. Learned counsel representing the Petitioner submits that the time period for passing the order pursuant to notice issued under Section 73 of CGST Act has lapsed and therefore, the present writ petition is required to be allowed.

3. He refers to the Notification 56/2023, which provides for passing order up to 30.04.2024.

4. Learned counsel representing the Respondent, having sought instructions, does not dispute the aforesaid factual position and admits that no order had been passed by the Competent Authority before 30.04.2024.

5. Keeping in view the aforesaid admitted position, this Court is left with no choice but to allow the writ petition and quash the communication dated 24.08.2023 on form GST ADT-03 issued by Respondent No.1 for the Financial Year 2018-19.

6. Owing to the same reasons, even the impugned DRC-01 dated 01.08.2024 is also quashed.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 9, 2026/JYH/Kb