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

\# **CNR No. DLHC010547862022**

\+ W.P.(C) 6176/2022 and CM APPL. 18607/2022

M/S SMEC INTERNATIONAL PTY. LTD .....Petitioner

Through: Mr. Puneet Agrawal, Ms. Mansi Khurana, Mr. Viplav Tiwari & Mr. Chetan Kumar Shukla, Advs.

versus

COMMISSIONER CT GST, DELHI EAST & ORS. .....Respondents

Through: Counsel (Appearance not given).

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

ORDER

% **04.08.2026**

1. Learned Counsel representing the Petitioner contends that, with regard to the Financial Year 2014-15, the Return was filed; however, there was a clerical error which could not be rectified within the prescribed period of 90 days.

2. Subsequently, an application was filed seeking correction of the aforesaid clerical error. However, the Respondent Department initiated audit proceedings, during which the aforesaid clerical error was taken note of and the revised Returns were considered.

3. It is submitted that a discrepancy was found in the audit report with regard to the payment of tax within the prescribed time, and the Petitioner was consequently burdened with the liability to pay interest on the delayed payment.

4. It is further submitted that the appeal filed by the Petitioner is

pending before the Appellate Authority. With regard to the Financial Year 2016-17, a similar audit, as was conducted for the Financial Year 2014-15, was undertaken, wherein it was found that the Petitioner had made a short payment.

5. The Petitioner was called upon to pay the amount along with interest. Subsequently, however, the demand towards the short payment was dropped, though the liability towards interest continues to be contested.

6. It is projected before us by the learned Counsel representing the Petitioner that, based upon a defective Return, which was subsequently corrected, Demand Notices dated 12th July, 2019 and 13th January, 2022 came to be issued to the Petitioner. He submits that once the revised Return had been accepted during the audit, the demand raised on the basis of the unrevised Return is not justified.

7. *Per contra,* learned Counsel representing the Respondents submits that the revised Return is not reflected on the portal since it was not filed within the prescribed period of 90 days.

8. At this stage, learned Counsel representing the Respondent prays for an adjournment.

9. List for final disposal on 18.08.2026 in the ***Supplementary List.***

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 4, 2026/*pd/RM*