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

\# **CNR No. DLHC010872502024**

\+ W.P.(C) 16562/2024 and CM APPL. 70043/2024

M/S SIEMENS HEALTHCARE PVT LTD .....Petitioner

Through: Mr. Bharat Raichandani, Mr. Deepak Kumar Khokhar, Mr. Rishav Raj, Mr. Chaitanya G. Tripathi, Ms. Prachi Sharma, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. SahilMunjal SPC for R1 Mr. Shubham Tyagi (SSC, CBIC) with Ms. NavrutiOjha, Adv. for R-2 to R-6

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% 12.08.2026

1. Through the present Writ Petition, the Petitioner assails the correctness of the transfer of its Goods and Services Tax (GST) audit file from the Audit Wing to the Anti-Evasion Wing.

2. Learned counsel representing the Petitioner submits that the Additional Commissioner (Audit Wing) has no power to transfer the file to the Anti-Evasion Wing. He submits that, under Section 65 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as ‘CGST Act’), the audit is required to be completed within a period of three (03) months from the date of commencement of the audit, which may be extended by a further period of six (06) months if the Commissioner is satisfied. He submits that, in the present case, the audit has been completed after a period of nearly two (02) years.

3. *Per contra*, learned counsel representing the Respondents

submit that the Additional Commissioner (Audit) and the Additional Commissioner(Anti-Evasion Wing) were functioning under the same Commissionerate. He submits that the Petitioner was not cooperating with the Audit Wing and was not furnishing the documents sought by it. Consequently, the matter was transferred to the Anti-Evasion Wing.

4. The transfer of the file from one wing to another is, essentially, an administrative exercise. In the absence of any statutory prohibition under the CGST Act against such transfer, the same cannot, by itself, be a ground for interference in exercise of writ jurisdiction.

5. Moreover, while transferring the file, it has been noticed by the Additional Commissioner (Audit) that despite repeated notices, the taxpayer had only submitted a few documents *via* e-mail and had not furnished the financial documents pertaining to the Delhi branch of the Petitioner.

6. Keeping in view the aforesaid position, this Court does not find it appropriate to interfere in the exercise of Writ Jurisdiction.

7. It shall, however, be open to the Petitioner to raise all objections available to it in law before the Adjudicating Authority, including those relating to the period within which the audit was required to be completed.

8. With the aforesaid observations, the present Writ Petition, along with the pending application, stands disposed of.

ANIL KSHETARPAL, J.

HARISH VAIDYANATHAN SHANKAR, J.

AUGUST 12, 2026/PT*/shah*