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

% *Reserved on: 13th March, 2026*
Pronounced on: 13th April, 2026

+ **W.P.(C) 1993/2026 & CM APPL. 9688/2026**

MANPAR ICON TECHNOLOGIES
THROUGH ITS PARTNER, SH. PARAG GARG,
HAVING REGISTERED OFFICE AT 1ST FLOOR,
8/32, KIRTI NAGAR INDUSTRIAL AREA,
NEW DELHI-110015

....PETITIONER

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth and Ms. Palak Mathur,
Advocates.

versus

1. **ASSISTANT COMMISSIONER,**
CGST DIVISION KIRTI NAGAR, CGST DELHI
WEST COMMISSIONERATE,
1ST FLOOR, GST BHAWAN, NANGAL RAYA, JANAKPURI,
NEW DELHI – 110046

.....RESPONDENT NO.1

2. **DEPUTY COMMISSIONER, (A.E. – II),**
CGST DELHI-WEST COMMISSIONERATE, 1ST FLOOR,
GST BHAWAN, NANGAL RAYA COMPLEX, NEAR POST
OFFICE, D-BLOCK,
JANAKPURI, NEW DELHI – 110046

.....RESPONDENT NO.2

Through: Ms. Monica Benjamin SSC with
Ms. Nancy Jain, Advocate.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

JUDGMENT



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AJAY DIGPAUL, J.

1. The present writ petition has been filed assailing the show cause notice under Section 74 of the Central Goods and Service Tax Act, 2017¹ dated 28.06.2025, the corrigendum thereto dated 22.12.2025 and the order in original dated 29.12.2025, whereby a demand of ₹42,66,108/- was confirmed.

Brief facts

2. The present proceedings find their genesis in an Alert Notice dated 09.06.2025 received from the Additional Commissioner (AE), CGST Delhi South Commissionerate regarding fraudulent availment and passing on ITC by a non-existent firm *viz.* M/S Advanta Sales. The investigation pursuant to the said Alert Notice led to the issuance of the show cause notice dated 28.06.2025 to the petitioner.

3. The show cause notice under Section 74 of the CGST Act, 2017 pertained to allegations of wrongful utilization of excess ITC from a non-existent firm *viz.* M/S Advanta Sales, solely for the financial year 2018-2019 amounting to ₹42,66,108/-.

4. In response thereto, the petitioner filed a reply before the proper officer dated 10.11.2025 contending *inter-alia* that for the financial year 2018-2019, the petitioner had not availed any service of manpower supply, and that there arose no question of availment of excess or

¹ “CGST Act” hereinafter



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wrongful ITC. Furthermore, in the personal hearing dated 19.11.2025, the petitioner reiterated that they had only received supplies from M/S Advanta Sales for the financial year 2019-2020, and not for the financial year 2018-2019. Consequently, respondent no. 1 issued the impugned corrigendum dated 22.12.2025 stating that the assessment period in the impugned show cause notice may be read as 2018-2019 and 2019-2020.

5. Aggrieved by the corrigendum, the petitioner, through counsel, appeared for the personal hearing dated 26.12.2025 and submitted their additional reply vide email, contending that the impugned corrigendum is *ex-facie* erroneous as the same has been issued after the commencement of the adjudication process, and is time-barred.

6. Following the completion of pleadings, respondent no. 1 passed the impugned order dated 29.12.2025 *inter-alia* confirming the demand of ₹42,66,108/- and noted that the impugned corrigendum merely rectified the error in mentioning the relevant financial years. Furthermore, on merits, the impugned order notes that the supplier, M/S Advanta Sales was found to be non-existent at the principal place of business, and pushed goods-less invoices to pass off fraudulently availed ITC.

Submissions of the petitioner

7. Mr. Chinmaya Seth, learned counsel for the petitioner, has assailed the impugned order by challenging, *inter-alia* the corrigendum dated 22.12.2025 which allegedly enlarged the scope of the show cause notice dated 28.06.2025 beyond permissible limits. Mr. Seth contends that the



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respondent no. 1, in an underhanded manner, has traversed beyond the legally permissible limits of rectification in a corrigendum, and has sought to initiate fresh proceedings, under the guise of the corrigendum, for the financial year of 2019-2020. That being so, Mr. Seth, contends that the scope of rectification under Section 161 of the CGST Act, 2017 is narrow and is constrained to errors apparent on the face of the record.

8. Mr. Seth further contends that the legislative intent behind Section 161 of the CGST Act, 2017 is to rectify self-evident, arithmetic and clerical errors which do not require any elaborate reasoning or adjudication.

9. In the present case however, he submits that the inclusion of financial year 2019-2020 creates a fresh liability on the assessee, as no transaction had taken place between the petitioner and the supplier, M/S Advanta Sales during Financial Year 2018-2019. Thus, the inclusion of financial year 2019-2020 within the scope of the show cause notice is tantamount to issuance of a fresh show cause notice for that year.

10. Mr. Seth, in order to buttress his submissions, places reliance on the judgment passed by the Hon'ble High Court of Karnataka in *Infeon Technologies AG v. Deputy Commissioner of Income-Tax & Anr.* bearing WP(C) No. 49458/2018, wherein, the Hon'ble court quashed the corrigendum which sought to reopen assessment of financial years 2010-2011 under the guise of correcting a procedural irregularity.

11. Thereafter, Mr. Seth has also vehemently contended that the issuance of the corrigendum also shows the *mala-fide* intention of



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respondent no. 1 to circumvent the statutory limitation for issuance of show cause notice for the financial year 2019-2020. It has been contended that the corrigendum dated 22.12.2025, seeking to include financial years 2019-2020 within the fold of the show cause notice dated 28.06.2025 is hopelessly time barred as the same expired on 30.09.2025.

12. Once no valid and legal show cause notice had been served to the petitioner for financial year 2019-2020, the proper officer becomes *functus officio* and is thus divested of any jurisdiction to belatedly issue the same. In view thereof, respondent no. 1 cannot belatedly add another financial year, after the expiry of limitation on 30.09.2025 to circumvent the limitation, and resurrect a dead cause of action.

13. Lastly, it has also been contended that the impugned corrigendum seeks to amend the show cause notice, but does not amend the DRC-01, thereby vitiating the entire proceedings. DRC-01 forms an integral part of the statutory process as it contains a summary of the demand raised. Any amendment to the demand, or the financial years therein, without any proper amendment to the summary for the demand, whittles away at the legality of the process. In order to substantiate his contentions regarding the importance of the foundation of the show cause notice, reliance is placed on the judgment of the Hon'ble Supreme Court in *Commissioner of Central Excise, Bangalore v. Brindavan Beverages (P) Ltd*².

²2007 (213) E.L.T 487 (SC)



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Submissions of the Respondent

14. *Per contra*, Ms. Monica Benjamin, Senior Standing Counsel for the respondent, has raised a preliminary challenge to the maintainability of the present writ petition contending that the petitioner has not exhausted all his alternate remedy, in the form of an appeal under section 107 of the CGST Act, 2017. Drawing support from the judgment of the Hon'ble Supreme Court in *Commissioner of State Tax v. Commercial Steel Ltd.*³, learned counsel for the respondent has argued that the petitioner has not proven that their case falls in any of the following four categories meriting exercise of Article 226, notwithstanding the existence of alternative remedies – (i) a breach of fundamental rights, (ii) a violation of principle of natural justice, (iii) an excess of jurisdiction or (iv) a challenge to the vires of a statute or delegated legislation.

15. On merits, Ms. Benjamin has contended that the inclusion of financial year 2019-2020 does not traverse the legally permissible limits of rectification under Section 161 CGST Act, 2017, as the corrigendum does not include any new transactions or fresh tax liability, and that the intent in issuing the corrigendum was solely to correct the tax period under adjudication.

16. Ms. Benjamin has also contended that the impugned corrigendum cannot be equated to a fresh show cause notice since the alleged transaction was already being investigated under the impugned show

³ (2022) 16 SCC 447



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cause notice. Furthermore, post issuance of the show cause notice, the petitioner has submitted his reply dated 10.11.2025 qua the alleged transactions, and has been heard in the personal hearing dated 19.11.2025. Similarly, even after issuance of the impugned corrigendum, the petitioner has duly been heard at the personal hearing dated 26.12.2025, and has submitted his written submissions on the same day.

17. Since the impugned corrigendum doesn't constitute a fresh show cause notice and merely corrects the typographical error regarding the financial year, it cannot be said that the same is barred by limitation. Admittedly, the show cause notice dated 28.06.2025 for financial year 2018-2019 is within time, accordingly, it stands to reason that any correction of typographical error, even by way of a corrigendum, will not be hit by limitation.

Analysis

18. From a conspectus of above, the following two principal issues are raised –

- I. whether the inclusion of the financial year 2019-2020 *vide* the impugned corrigendum amounts to initiation of fresh proceedings, and;
- II. whether the corrigendum is time-barred.

However, having regard to the availability of an alternate statutory remedy, it becomes important to delineate the scope of interference of this court in the present matter.



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19. It is well settled that notwithstanding the plenary nature of the jurisdiction of this Court under Article 226 of the Constitution, the writ court would ordinarily refrain from entertaining a petition where an efficacious alternate statutory remedy exists. The recognized exceptions to this are limited, which stands settled in a catena of decisions of the Hon'ble Supreme Court, including *Whirlpool Corporation v. Registrar of Trademarks, Mumbai*⁴, *Harbanslal Sahnia v. Indian Oil Corpn Ltd*⁵ and *Commissioner of State Tax v. Commercial Steel Ltd. (supra)* the following four conditions have been enumerated to bypass the statutory remedy –

- I. a breach of fundamental rights,
- II. a violation of principle of natural justice,
- III. an excess of jurisdiction or
- IV. a challenge to the vires of a statute or delegated legislation.

20. Furthermore, the Hon'ble Supreme Court in *Syed Yakoob v K.S Radhakrishnan & Ors.*⁶ delineated scope of interference in a writ of *Certiorari* to be those cases where there is a patent and apparent error of law. This Court, in exercise of a writ of *Certiorari* is in a supervisory jurisdiction, and not an appellate court. This difference is of vital importance as this Court, thus, cannot enter into questions of reappraisal of facts, which have been decided by trial courts/tribunals,

⁴ (1998) 8 SCC 1

⁵ (2003) 2 SCC 107

⁶ 1963 SCC OnLine SC 24



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etc. The jurisdiction of this Court in *Certiorari* is thus constrained to those errors of law which are manifest from the record, and leave no doubt regarding their conclusion.

21. The grievance of the petitioner is that the impugned corrigendum has the effect of initiating fresh proceedings circumventing limitation and is, therefore, impermissible. At this stage, it is sufficient to notice the statutory framework. Section 160 of the CGST Act, 2017 provides that no proceeding shall be invalid merely on account of any mistake, defect or omission, if the same is otherwise in conformity with the intent and purpose of the Act. Section 161 further enables the proper officer to rectify any error apparent on the face of the record, including clerical or arithmetical errors. The statute thus contemplates a limited power of rectification.

22. However, having noted the statutory power to issue a corrigendum, the contention of the petitioner that the corrigendum is bad in law would require an examination of the nature of the correction and the material on record. Such an exercise would involve the appreciation of facts and is not to be undertaken in proceedings under Article 226, particularly within the limited scope of *certiorari* jurisdiction.

23. It is also noticed that the aforesaid aspects have been dealt with by the adjudicating authority in the impugned order. In case the petitioner is aggrieved by the view so taken, the statute provides for an appellate remedy. In such circumstances, mere disagreement with the conclusions drawn by the adjudicating authority would not, by itself, be a ground to



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bypass the statutory remedy and invoke the writ jurisdiction of this Court.

24. In the present case, an efficacious alternative remedy is admittedly available to the petitioner by way of an appeal under Section 107 of the CGST Act read with Rule 109A of the CGST Rules. Section 107 expressly provides an appellate remedy to any person aggrieved by an order passed by the adjudicating authority, and such remedy constitutes the ordinary statutory recourse against an order passed under Section 74 of the CGST Act.

25. We, therefore, find no cause to interfere with the impugned order in original and grant liberty to the petitioner to avail such remedies as may be available to it in accordance with law.

26. This Court once again makes it clear that it has not examined or expressed any opinion on the merits of the case.

27. For all the aforesaid reasons, the present writ petition, along with pending applications is dismissed.

**AJAY DIGPAUL
(JUDGE)**

**NITIN WASUDEO SAMBRE
(JUDGE)**

APRIL 13, 2026/AS/sg