

HC: Writ Jurisdiction Not Entertained in Cases Involving Fraudulent ITC

CA Prakash Chandra Jain

P.O. Brajrajnagar

Odisha- 768216

Cell: 94375-41690 / 70087-12242

Email: prakashchjain@yahoo.co.in



REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

Pankaj Polymers v. Commissioner of CGST, Delhi North - [2025] 175 taxmann.com 341 (Delhi)

Facts of the Case:

Petitioner: Pankaj Polymers

The department passed an impugned order alleging that the assessee had availed excess Input Tax Credit (ITC) on the basis of invoices without actual movement of goods (i.e., good-less invoices).

The assessee challenged the said order through a writ petition under Article 226 of the Constitution before the Delhi High Court.

Hon'ble High Court Judgement:

The Delhi High Court declined to entertain the writ petition, holding that the matter pertained to fraudulent avilment of ITC, which involves disputed questions of fact.

The Court reiterated that in such cases, the proper remedy lies in the appellate mechanism, and writ jurisdiction should not be invoked to bypass the statutory process.

Accordingly, the petition was dismissed, without interfering in the merits of the case.