

## HC: ITC on coal used for electricity supplied to staff township not eligible

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

ACME India v. Dept of Trade and Taxes ( Delhi GST) - [2025] 180 taxmann.com 174 (Delhi)

In a matter relating to **demands and recovery** where no allegation of fraud, misstatement, or suppression existed, the Department issued a **show-cause notice (SCN)** to the assessee and even sent **multiple reminders for personal hearing**.

However, the assessee **did not appear** or respond at any stage. Consequently, an **order of demand** was passed.

When the assessee later approached the **Delhi High Court** under writ jurisdiction, the Court held:

- Since the assessee **ignored the SCN and hearing opportunities**,
- And the order was passed after due process,
- There was **no reason for the High Court to interfere** under Article 226.

**The proper remedy for the assessee was to file an appeal under section 107 of the CGST Act, not a writ petition.**

**// भगवान महावीर का संदेश //**

**"जीवो और जीने दो" — यही हो हमारा संकल्प।**

**🙏 जय जिनेन्द्र 🙏**