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

+ **CONT.CAS(C) 346/2024**

**YOUNG OPTIMISTIC TRANSPORT
SOLUTIONS PVT. LTD.**

..... Petitioner

Through: Mr. Vineet Bhatia, Mr. Aamnaya
Jagannath Mishra & Mr. Bipin Punia,
Advs.
M: 9811081159

versus

**SH. A. ANBARASU, COMMISSIONER OF DGST
AND ORS.**

..... Respondents

Through: Mr. Rajeev Aggarwal, ASC for R-1
and 2.
M: 9810341151

**CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA**

**ORDER
29.02.2024**

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1. The present petition has been filed alleging non-compliance of the order dated 11th October, 2022 passed by the Division Bench of this Court in *W.P.(C) No. 14364/2022*.

2. Learned counsel appearing for the petitioner submits that by order dated 11th October, 2022, the Division Bench had directed that the Delhi Authority for Advance Ruling shall take up the application of the petitioner if it is constituted within two weeks of the order, otherwise, the respondent no.1 shall issue a clarification on the rate of tax applicable on the services of the petitioner. It is submitted that the Delhi Authority for Advance Ruling



was constituted on 05th December, 2022. However, clarification has not been issued by the said Authority.

3. Issue notice. Notice is accepted by learned counsel appearing for respondent nos.1 and 2.

4. Issue notice to respondent no.3.

5. Learned counsel appearing for respondent nos.1 and 2 submits that the Delhi Authority for Advance Ruling was constituted and that hearing was also granted to the petitioner on three occasions. He submits that subsequently the said Authority was disbanded, due to transfer of the members. He further submits that the Delhi Authority for Advance Ruling is now likely to be constituted within a period of two weeks. Thus, he requests for a short accommodation.

6. Accordingly, re-notify on 05th April, 2024.

MINI PUSHKARNA, J

FEBRUARY 29, 2024/kr