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

+ **W.P.(C) 2668/2025**

RAJ KUMAR

.....Petitioner

Through: Mr. Anurag Rajput, Mr. Sahib
Rajput, Mr. Sahil Puri, Mr.
Dhruv Bhardwaj, Advs.

versus

**AVATO WARD 64 STATE GOODS AND SERVICE TAX &
ANR.**

.....Respondents

Through: Ms. Vaishali Gupta, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

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03.03.2025

CM APPL. 12742/2025 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 2668/2025

1. Notice. Since the respondents are duly represented, let a reply be filed within a period of four weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

2. Prima facie, we find merit in the challenge which stands raised with learned counsel drawing our attention to the fact that the Show Cause Notice ['SCN'] dated 29 March 2023 has not been finalized till date. It is in the aforesaid backdrop that learned counsel seeks to draw sustenance from our decision in **M/s VOS Technologies India Pvt.**



Ltd. vs. The Principal Additional Director General & Anr. [2024 SCC OnLine Del 8756]. Matter requires consideration.

3. Accordingly, we provide that any final order that may come to be passed in the meanwhile shall abide by the final outcome of this writ petition.

4. Let the writ petition be called again on 24.04.2025.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

MARCH 03, 2025/RW