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

+ **W.P.(C) 4660/2024**

SUDHIR KUMAR AGGARWAL Petitioner

Through: Mr. Puneet Rai and Mr. Kapil
Sharma, Advocates.

versus

**SALES TAX OFFICER CLASS II/AVATO, WARD 21, ZONE 2,
DELHI AND ANR.** Respondents

Through: Mr. Rajeev Aggarwal, ASC with Ms.
Samridhi Vats, Advocate.

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **01.04.2024**

CM APPL. 19085/2024 (for exemption)

Exemption allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 4660/2024 & CM APPL. 19086/2024 (for stay)

1. Petitioner, erstwhile Director of M/s Dilli Bir Convention (OPC) Pvt. Ltd. impugns the show cause notice dated 23.09.2023 and the consequent order dated 28.12.2023, passed by the Sales Tax Officer, whereby a demand has been created against the company.
2. Learned counsel for the petitioner submits that the company has surrendered its GST registration. On 06.09.2018, the application for surrender was accepted and cancellation order issued and it showed that there was no pending demand against the company. He submits that, thereafter, the company has been struck off the register by the Registrar of Companies by order dated 13.12.2021. He submits that petitioner has come



across the impugned show cause notice dated 23.09.2023 and the impugned order, which was issued against the company that already stands struck off. He submits that there is apprehension that Department may chase the erstwhile Director of the company for recovery of alleged dues against the company. He submits that on merits also, the order is not sustainable and accordingly he seeks to impugn the said order.

3. Learned counsel appearing for respondents on advance notice, raises a preliminary objection with regard to the *locus standi* of the petitioner to file the present petition and prays for some time to address arguments.

4. At request, list on 02.05.2024.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 1, 2024/vp