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

+ W.P.(C) 5339/2024

LOVELESH SINGHAL PROPRIETOR,
SHIVANI OVERSEAS

..... Petitioner

Through: Mr. A.K. Babbar, Mr. Surender
Kumar, Mr. Atul Babbar and Mr.
B.K. Tripathi, Advocates.

versus

ADDITIONAL COMMISSIONER CGST APPEALS II, DELHI &
ORS.

..... Respondents

Through: Mr. Rajeev Aggarwal, ASC with Mr.
Mabhar Mittal, Advocates.

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

25.04.2024

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1. Learned counsel for petitioner submits that DRC-01 was not issued prior to passing of the Order-in-Original framing the assessment on 19.05.2023. He submits that objection of the petitioner was not considered by the Appellate Authority on account of lack of pre-deposit of the statutory amount of 10% of the assessed amount. He submits that after the objection was raised, DRC-01 has been issued on 09.10.2023 in respect of the assessment which had already been framed on 19.05.2023 and the same is *ex-facie* erroneous and not sustainable.

2. Issue notice. Notice is accepted by learned counsel appearing for respondent Nos. 1 and 2 as also by counsel of respondent Nos. 3 and 4. Learned counsel for respondents prays for time to file short affidavit.

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3. Let the same be filed within four weeks. Rejoinder thereto be filed within two weeks thereafter.
4. List on 19.07.2024.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 25, 2024

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