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

+ **W.P.(C) 6992/2024 & CM APPL. 29093/2024**

M/S NEWGEN PARTNERS

..... Petitioner

Through: Mr. Abhishek A Rastogi, Mr. Ajay Singh and Ms. Garima Gupta, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Rajeev Aggarwal, ASC through VC.

Mr. Anurag Ojha, Sr. SC with Mr. Kumar Abhishek, Mr. Subham Kumar and Mr. Vipul, Advocate for R-2.

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

21.05.2024

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CM APPL. 29094/2024 & CM APPL. 29095/2024 (Exemptions)

1. Allowed, subject to all just exceptions.
2. Applications, stand disposed of.

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3. Learned counsel appearing for the petitioner submits that the Proper Officer has dropped the show cause notice issued under Section 17 (3) of the Central Goods and Service Act and appropriated the amount of tax which petitioner has deposited under protest.

4. Learned counsel submits that prior to appropriating any amount

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there had to be finding returned that petitioner was liable to pay any tax and then an appropriation could have been directed. He submits that since the proceedings have been dropped the sequitur to the same would be that petitioner is entitled to refund of the amount that had been deposited under protest.

5. He further submits that the online portal is not functioning and as such petitioner has not been able to file an appeal against the impugned order.

6. Issue notice. Notice is accepted by learned counsel appearing for the respondents, who prays for time to take instructions.

7. At request, list on 11.07.2024.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 21, 2024/MR