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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 6470/2025, CM APPLs. 29447/2025 & 29448/2025**

AP INTERNATIONALPetitioner
Through: Mr. Siddharth Malhotra, Advocate

versus

COMMISSIONER OF STATE GST AND VAT, DEPARTMENT OF
TRADE AND TAXESRespondent
Through: Ms.Vaishali Gupta, Panel Counsel
(Civil) GNCTD

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **15.05.2025**

1. This hearing has been done through hybrid mode.

CM APPL. No. 29447/2025 and CM APPL. No.29448/2025

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

W.P.(C) 6470/2025

3. The present petition has been filed by the Petitioner- A P International under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the impugned order dated 29th March, 2024 (hereinafter, '*impugned order*') passed by Sales Tax Officer Class II/AVATO, Ward 86, Zone 9, Delhi. *Vide* the impugned order, a demand has been raised against the Petitioner on the ground of non-filing of tax returns for the period April 2018 to March 2019.

4. The allegation of the Petitioner is that the Show Cause Notice under the DRC -I was never not issued to the Petitioner.

5. A perusal of the impugned order shows that the ground on which the



demand is raised is not clear.

6. Ld. Counsel for the Respondent shall file an affidavit in respect thereof.
7. List before the Joint Registrar on 10th July, 2025.
8. List before Court on 11th September, 2025.
9. No coercive measures shall be taken in the meantime.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 15, 2025/SV/ck