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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 6640/2025

SUPREME ADVERTISING PRIVATE LIMITED.....Petitioner

Through: Mr. Jitin Singhal, Mr. Rakshit Verma
and Mr. Pravesh Bahuguna, Advocate.

versus

**SALES TAX OFFICER, CLASS II AVATO, WARD-101, ZONE-9
DELHI STATE GOODS AND SERVICES TAXRespondent**

Through: Ms. Urvi Mohan, Advocate for
R/GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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19.05.2025

1. This hearing has been done through hybrid mode.

CM APPL. 30160/2025 (exemption)

2. Allowed, subject to all just exceptions. The application stands disposed of.

W.P.(C) 6640/2025 & CM APPL. 30159/2025

3. The present petition has been filed by the Petitioner- Supreme Advertising Private Limited through its Director Sh. Gajendra Rawat under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the order dated 31st December, 2023 and the rectification order dated 24th March, 2023, both passed by Sales Tax Officer Class II / AVATO, Ward 101, Zone 9, Delhi

4. The allegation raised in the present petition is that for the period of July, 2017 to March, 2018, a Show Cause Notice dated 16th January, 2021 was issued to the Petitioner and an order was passed on 08th April, 2021



dropping the said proceedings. However, a second Show Cause Notice dated 22nd September 2023 was issued to the Petitioner for the same period. *Vide* order dated 30th December 2023, the demand raised in the said Show Cause Notice dated 22nd September, 2023 was confirmed by the Sales Tax Officer Class II / AVATO, Ward 101, Zone 9, Delhi. According to the Petitioner, issuance of two SCNs for the same period is impermissible.

5. Issue notice. Ms. Urvi Mohan, Id. Counsel for Respondent/GNCTD accepts notice.
6. Let the reply be filed within eight weeks from today. Rejoinder thereto, if any, be filed within four weeks thereafter.
7. List before Joint Registrar on 23rd July, 2025.
8. List before Court on 08th October, 2025.
- 9 No coercive steps shall be taken in the meanwhile.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 19, 2025

v/ck