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

+ **W.P.(C) 8166/2024 and CM APPL.33539/2024**

**M/S SAPPHIRE VILLAS PRIVATE LIMITED .....Petitioner**

Through: Mr. Puneet Agarwal, Ms. Mansi  
Khurana, Mr. Amrendra Singh and  
Mr. Chetan Kumar Shukla, Advs.

versus

**JOINT COMMISSIONER, CENTRAL TAX, GST DELHI EAST &  
ORS. ....Respondents**

Through: Ms. Sonu Bhatnagar, SSC for CBIC  
alongwith Ms. Nishtha Mittal, Ms.  
Apurva Singh and Ms. Mary J., Advs.  
for R1, 3, 4 & 6.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MR. JUSTICE SACHIN DATTA**

**ORDER**

% **12.07.2024**

**CM APPL.33540/2024 (Exemption)**

1. Allowed, subject to all just exceptions.
2. Application stands disposed of.

**W.P.(C) 8166/2024 and CM APPL.33539/2024**

3. The petitioner has filed the present petition impugning an order dated 27.03.2024 which it claims was received on 04.04.2024.
4. The petitioner states that the said order was passed pursuant to a Show Cause Notice-I (hereafter *the SCN-I*) dated 11.11.2019 and Show Cause Notice-II (hereafter *SCN-II*) dated 11.02.2020. He submits that in respect of SCN-II, no opportunity of hearing was afforded to the petitioner. Therefore, the impugned order is liable to be set aside on the said ground.



5. The petitioner also submits that the SCNs were rendered stale on account of passage of time and therefore could not be adjudicated upon. He claims that the last hearing in respect of the SCNs was provided sometime in the year 2021. He submits that in respect of the SCN dated 11.11.2019, a notice dated 18.03.2024 was received for a personal hearing on 22.03.2024. However, the respondent re-scheduled the said hearing on 27.03.2024 *vide* letter dated 19.03.2024, which was received by the petitioner only on 26.03.2024. Thus, the Petitioner only had one day for preparing and appearing before the concerned officer.

6. Learned counsel for the petitioner submits that the petitioner had sought adjournment, which was unreasonably denied. Thus, effectively, the petitioner has been prevented from presenting its case.

7. Learned counsel appearing on behalf of the respondent seeks time to take instructions.

8. List on 18.07.2024.

9. Copy of this order be given *dasti* under the signature of Court Master of this Court.

**VIBHU BAKHRU, J**

**SACHIN DATTA, J**

**JULY 12, 2024/at**

*Click here to check corrigendum, if any*