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

+ W.P.(C) 8265/2024 & CM APPL. 33993/2024 (Interim Relief)

M/S H.R. BUILDERS

.....Petitioner

Through: Mr. Puneet Agarwal, Mr.
Yuvraj Singh, Ms. Shruti Garg
& Mr. Chetan Kumar Shukla,
Adv.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES
TAX, DELHI WEST COMMISSIONERATE &
ORS.

.....Respondents

Through: Mr. Aditya Singla, SSC CBIC
with Mr. Ritwik Saha, Mr.
Sahil Parashar, Ms. Medha
Navami & Mr. Vaibhav Chechi,
Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

01.10.2024

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1. Notice. Since the respondents are duly represented by Mr. Singla, let a reply be filed within a period of four weeks from today. The petitioner shall have two weeks thereafter to file a rejoinder affidavit.

2. We prima facie find merit in the challenge which stands raised to the final order of assessment dated 31 March 2024, bearing in mind the following facts.

3. As is manifest from a reading of the impugned order, the assessment in question was preceded by identical Show Cause Notices



[“SCNs”] which had been issued for the period 2006-2007 to 2009-2010, 2010-2011, 2011-12, 2012-2013, 2013-2014 and 2014-2015. Those SCNs ultimately came to be adjudicated vide an Order-in-Original dated 29 April 2016.

4. Although the petitioner here had been accorded partial relief in terms of the above, the appeal preferred by it before Customs, Excise & Service Tax Appellate Tribunal [“CESTAT”] came to be finally allowed on 26 April 2019.

5. As is evident from a reading of the SCNs and particularly paragraph 3 thereof, it is apparent that the same was accepted by the respondents themselves to be “a subsequent follow up show cause notice”. Matter requires consideration.

6. Consequently, and till the next date of listing, we place the impugned Order-in-Original dated 31 March 2024 in abeyance. Let the writ petition be called again on 03.12.2024

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 1, 2024

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