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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 7565/2022 & CM Nos.23214-15/2022**

TRIVENI IMPEX PVT. LTD.

.....Petitioner

Through: Mr Rajesh Jain, Mr Virag Tiwari, Mr
Deepak Gupta and Mr Ramashish,
Advs.

versus

COMMISSIONER CGST AUDIT-1, DELHI & ANR. ...Respondents

Through: Mr Harpreet Singh, SC with Ms
Suhani Mathur, Advocate for
respondent no.1
Ms Anushree Narain for respondent
no. 2

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE POONAM A. BAMBA

ORDER

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17.05.2022

[Physical court hearing/ hybrid hearing (as per request)]

CM No.23215/2022

1. Allowed, subject to just exceptions.

W.P.(C) 7565/2022 & CM Nos.23214/2022*[Application filed on behalf of
the petitioner for interim relief]*

2. According to Mr Rajesh Jain, learned counsel for the petitioner, the
impugned demand-cum-show cause notice dated 12.10.2021 is without
jurisdiction, as it seeks to tax the service which is rendered by the petitioner
outside the taxable territory of India.

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3. It is Mr Jain's contention that the subject high sea sales agreement concerns service rendered outside the taxable territory of India.
4. Issue notice.
- 4.1 Mr Harpreet Singh accepts notice on behalf of respondent no.1, while Ms Anushree Narain accepts notice on behalf of respondent no.2.
5. Counter-affidavit will be filed, within the next four weeks. Rejoinder thereto, if any, will be filed before the next date of hearing.
6. List the matter on 25.08.2022.
7. Although the concerned officer can proceed with the hearing fixed pursuant to the issuance of the impugned demand-cum-show cause notice dated 12.10.2021, no final order shall be passed in the matter till further orders of the Court.

RAJIV SHAKDHER, J

POONAM A. BAMBA, J

MAY 17, 2022

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Click here to check corrigendum, if any

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