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

\+ W.P.(C) 6093/2022

M/S PARDOSH METALEX THROUGH ITS PROP. INDIRA SHARMA .....Petitioner

Through: Mr. Rajeev Malhotra, Mr. Manan Khetarpal, Mr. Alex Noel Dass & Mr.Vibhor Kumar Sharma, Advs.

versus

SALES TAX OFFICER-II DELHI AND ANR .....Respondents

Through: Mr. Aditya Singla, Senior Standing Counsel with Mr. Arya Suresh Nair, Ms. Shreya Lamba, Mr. Dhananjay Gautam, Mr. Akhil Sharma & Mr. Arvind, Advs. for CBIC.
Mr. Sameer Vashisht, Standing Counsel (Civil, GNCTD) with Mr.Aryaman Vachher, Adv.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% 16.03.2026

1. Drawing support from sub-section 2 of Section 6 of the CGST Act, it is the contention of the learned counsel for the petitioner that for the very same financial year, the assessment is already computed by the authorities in Chandigarh and in view of the aforesaid statutory provisions, the very show cause notice and order is not maintainable.

2. In response to the Court's query, it is disclosed by learned counsel for the petitioner that even if the show cause notice issued by the authorities at Chandigarh was prior in point of time, the same was never brought to the notice of the authorities in this case who has passed the order impugned.

3. In such an eventuality, it cannot be said that there was a denial of hearing and as such, the petition could be said to be maintainable.

4. At this stage, learned counsel for the petitioner states that he be granted time till next week, by way of last chance, to address the issue.

5. List on 25th March, 2026, by way of last chance,

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 16, 2026
Ab/sg