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

\+ W.P.(C) 12953/2024 CM APPL. 54032/2024 CM APPL. 54033/2024

GSR INFOCOM PVT LTD. .....Petitioner

Through: Ms. Surbhi Chandra, Advocate.

versus

GOODS AND SERVICE TAX OFFICER WARD 103, DELHI ZONE-9 AND ANR. ....Respondents

Through: Ms. Monica Benjamin, SSC for R1 & R2.
Mr. Jagdish Chandra, CGSC for UOI alongwith Mr. Shubham Kumar Mishra, Advocate.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **17.09.2024**

CM APPL. 54033/2024

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

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3. Issue notice.
4. Learned counsel for the respondent accepts notice.
5. The petitioner has filed the present petition impugning an order dated 30.04.2024 (hereafter *the impugned order*) passed under Section 73 of the Central Goods and Services Tax Act 2017 (hereafter *the CGST Act*)/ the Delhi Goods and Services Tax Act, 2017 (hereafter *the DGST Act*) for the Financial Year 2018-19. The impugned order indicates that it was passed pursuant to a Show Cause Notice (hereafter *the impugned SCN*)/Statement

Reference No.: ZD071223036704M dated 08.12.2023.

6. Apparently, the respondent had issued another Show Cause Notice/Reference No.: ZD071223036648C dated 08.12.2023 (hereafter *the SCN*) for the Financial Year 2018-19. The petitioner had responded to the SCN whereby the proceedings under Section 73 of the CGST Act/the DGST Act were dropped by another order dated 30.04.2024.

7. The impugned order does not indicate any reason for raising the demand. It also does not allude to the reply furnished by the petitioner to the SCN. It appears that there were two subsisting notices for the same period issued under Section 73 of the CGST Act/the DGST Act. Whilst the proceedings in one of the show cause notices has been dropped, the proceedings in the other have fructified into an order which is apparently unreasoned.

8. In view of the above, the impugned order is stayed till the next date of hearing.

9. In the meanwhile, the respondent may file reply/counter-affidavit to the present petition, if necessary, within a period of four weeks from date. Rejoinder, if any, be filed within a period of two weeks thereafter.

10. List on 14.01.2025.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 17, 2024

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