$~43

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

\+ W.P.(C) 12352/2023 & CM APPL. 48678/2023 (Stay)

VARUN KHANNA .....Petitioner

Through: Mr. Akhil Krishan Maggu,Adv.

versus

ADDITIONAL COMMISSIONER CGST, DELHI SOUTH COMMISSIONERATE AND ORS .....Respondents

Through: Mr. R. Ramachandran, SSC with Mr. Prateek Dhir, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% 13.01.2025

CM APPL. 48679/2023 (Ex.)

1. Allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 12352/2023 & CM APPL. 48678/2023 (Stay)

3. We request Mr. Maggu, learned counsel appearing for the writ petitioner, to recirculate a copy of the rejoinder affidavit upon Mr. Ramachandran, learned counsel representing the respondents as also to ensure that the same is duly included on our digital record.

4. Mr. Ramachandran, learned counsel who additionally represents the Goods and Services Tax authorities in the present matter, invites our attention to the original interim order which was passed and in terms of which we had only placed further proceedings emanating from the Show Cause Notice dated 16 September 2020 in abeyance.

He submits on instructions that the limitation for completion of an assessment under Section 74 of the Central Goods and Services Tax Act, 2017 [“**Act**”] would expire on 5 February 2025.

5. We thus clarify that the order of 21 September 2023 would not restrict or restrain the Central Goods and Services Tax authorities from proceeding further with proceedings referable to Section 74 of that Act.

6. Let the writ petition be called again on 14.02.2025.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 13, 2025/nd