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

\+ W.P.(C) 17469/2024

DEVANSH WIRE AND CABLES PRIVATE LIMITED .....Petitioner

Through: Mr. Antik Majumder, Adv.

versus

SALES TAX OFFICER CLASS II / AVATO & ORS. .....Respondents

Through: Mr. Rajeev Aggarwal, Additional Standing Counsel with Mr. Shubham Goel and Mr. Mayank Kamra, Advs. for R-1

Mr. Arnav Kumar, CGSC with Ms. Aayushi Sharma, Adv. for R-2

Mr. Atul Krishna, Sr. Panel Counsel for R-3/UOI

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

O R D E R

% **18.12.2024**

CM APPL. 74307/2024 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 17469/2024

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

2. Let the writ petition be called again on 07.02.2025.

3. Prima facie, we find ourselves unable to sustain the final order passed by the State Goods and Services Tax ["**GST**"] authorities dated 29 August 2024 referable to Section 73 of the Central Goods and Services Tax Act, 2017 ["**CGST Act**"] and which pertains to the tax period April 2019 to March 2020.

4. From the record, we find that the Central GST authority had issued a comprehensive Show Cause Notice ["**SCN**"] on 30 July 2021 pertaining to various allegations which find place in that notice and which also covers the period in question.

5. Although, this fact was duly brought to the notice of the State GST authorities, they have proceeded to finalize the SCN proceedings and pass the order impugned.

6. We in this regard bear in mind the provision made in Section 6 of the CGST Act. Matter requires consideration.

7. We, accordingly, and till the next date of listing, stay the operation of the impugned order dated 29 August 2024. This order shall not detract from the right of the State GST authorities to provide all requisite details to the Central GST authorities for taking such action as may be permissible in law.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 18, 2024
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