



**M/s Ishwar Singh Rathore vs. Union of India and others**

**CWP no. 8619 of 2024**

23.08.2024 Present: Mr. Rakesh Sharma and Ms. Sakshi Gautam, Advocates, for the petitioner.

Mr. Anup Rattan, Advocate General with Mr. Rakesh Dhaulta, Additional Advocate General, for respondents no. 2 and 4.

Mr. Vijay Kumar Arora, Advocate, for respondents no. 3 and 5.

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1<sup>st</sup> respondent is not a necessary party, therefore, it is deleted from the array of parties.

2) Notice. Mr. Rakesh Dhaulta, learned Additional Advocate General and Mr. Vijay Kumar Arora, learned counsel, accept notice on behalf of respondent nos. 2 & 4 and respondent nos. 3 & 5, respectively.

3) Learned counsel for the petitioner contends that the 5<sup>th</sup> respondent had issued show cause notice (Annexure P-1) under form GST DRC-01 without serving notice under Rule 99 in form GST ASMT-10. He also placed reliance on the judgment of the Gauhati High Court in *M/s. Pepsico India Holdings Pvt. Ltd. vs. Union of India*, WP(C)/6960/2023 dt.13.12.2023, wherein interim order has been issued in similar circumstances.



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- 4) Counsel for respondents no. 3 and 5 seeks time to get instructions.
- 5) A reading of Rule 99 of the CGST Rules, 2017, makes it clear that the issuance of notice to the petitioner in form GST ASMT-10, prior to issuance of a show cause notice, is mandatory. Therefore, there shall be stay of all further proceedings pursuant to Annexure P-1 dt.20.06.2024.
- 6) List on **21.11.2024**.
- 7) Reply be filed in the meantime.

**( M.S. Ramachandra Rao )**  
**Chief Justice**

**23<sup>rd</sup> August, 2024**  
*(priti)*

**( Satyen Vaidya )**  
**Judge**