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

+ **W.P.(C) 14863/2024 and CM APPL. 62408/2024 – STAY**

BAWA TOYS

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth, Advs.

versus

THE ADDITIONAL COMMISSIONER OF GST

.....Respondent

Through: Ms. Anushree Narain, SSC with
Mr. Ankit Kumar, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

14.11.2024

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1. The challenge in the present writ petition was to the dual Show Cause Notices ['SCNs'] dated 01 August 2024 and 03 August 2024 and pertaining to the same tax period. It was in the aforesaid backdrop that we had requested Ms. Narain, learned counsel for the respondent, to obtain instructions.

2. Ms. Narain today draws our attention to the contents of the two SCNs' as well as the noticees mentioned therein.

3. We find that in the SCN of 01 August 2024, the noticees are mentioned as M/s Hari Om Trading, M/s Hari Om Electricals and the writ petitioner herein. The SCN dated 03 August 2024 by the Additional Commissioner, however, places 24 entities on notice including the writ petitioner here whose name is mentioned at serial no.18.



4. In view of the aforesaid, Ms. Narain, on instructions, states that the SCN proceedings shall be duly centralized so as to enable the petitioner to furnish a response to one identified authority and for the proceedings to be, thereafter, taken in accordance with law. The statement so made is recorded and accepted.

5. The writ petition stands disposed of accordingly.

6. We call upon respondents to duly communicate the competent authority who shall take on the centralized proceedings by placing the petitioner on due notice.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 14, 2024/bh