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

\+ W.P.(C) 6310/2018 & CM APPL. 24264-65/2018

SULABH INTERNATIONAL SOCIAL SERVICE ORGANISATION ..... Petitioner

Through: Mr. J.K. Mittal, Adv. with Mr. Rajveer Singh, Mr. Atul Krishna and Mr. Shantanu, Advocates.

versus

UNION OF INDIA & ORS. ..... Respondents

Through: Mr. Anurag Ahluwalia, CGSC for UOI.
Mr. Satish Aggarwala, Sr. Special Public Prosecutor for R-2 & 3.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **05.07.2018**

The petitioner's grievance is with respect to the show cause notice dated 03.04.2018. Several grounds are urged in support of their relief of quashing of the show cause notice. Principally, it is argued that the show cause notice covers different periods and different jurisdictions, perforce it would be adjudicated upon by different officers. The second ground is that the show cause notice discloses a pre-disposition to confirm the demand. The third ground urged is that with the advent of the Goods and Services Act, 2017, the demands covering the periods in question are not legally tenable.

Today, during the course of hearing, learned counsel for the respondent has produced a copy of the order issued by the Principal Director General of Goods and Services Tax (Order No.2 of 2018-19

(Service Tax) dated 29.06.2018. The order states that the impugned show cause notice, which needs to be adjudicated by 38 different officers, has now been centralised and would be adjudicated by one officer i.e. Additional Director General (Adjudication), Directorate General of Goods and Services Tax Intelligence, New Delhi. It is further stated that a corrigendum is expected to be issued shortly in the light of this development.

So far as the said order [(No.2/2018-19) (Service Tax)] is concerned, the same is hereby taken on the record. As far as the other two aspects are concerned, the Court is of the opinion that it is open to the petitioner to raise all contentions, including as to the applicability of the exemption claimed by it and also with respect to its arguments that the past liability under the Finance Act cannot be adjudicated upon and if such contentions are raised and urged in the course of proceedings, the Adjudicating Officer shall deal with them by a reasoned order.

In view of the above, nothing further survives in these proceedings. The writ petition is disposed of reserving all rights and contentions of the parties. Pending applications also stand disposed of accordingly.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 05, 2018
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