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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 769/2020 & C.M. No. 2341/2020

TENERON LIMITED ..... Petitioner

Through: Mr.Prashant Shukla, Mr.rajesh Chibber and Mr.Tarun Chawla, Advocates.

versus

SALE TAX OFFICER CLASS II/ AVATO GOODS AND SERVICE TAX & ANR. ..... Respondents

Through: Mr.Bharat Gupta, Advocate for Mr.Shadan Farasat, ASC
Mr.Anil, GST Officer and Ms.Rajni Vashist, LA

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% 22.01.2020

1. Issue notice. Learned counsel for the respondents accepts notice.

2. We have heard learned counsels at the admission stage and in view of the order that we propose to pass, we do not consider it necessary to call for any reply. The petitioner has assailed the show cause notice issued to the petitioner dated 21.11.2019 and the demand of tax with interest and penalty of the same date. The grievance of the petitioner is that the impugned show cause notice is vague and does not, contain any specific allegation against the petitioner and does not discloses as to on what basis the respondents are claiming the amount as demanded. The counsel for the petitioner has drawn

our attention to the said notice which does not clearly state whether the same has been issued on account of non-payment of tax; short payment of tax; erroneous refund of tax or; availment of erroneous input tax credit and its utilisation. All that emerges is that the petitioner's registration under the GST Act has been cancelled and consequently, notice has been issued.

5. Alongwith the counsel for the respondent, Mr.Anil, GST Officer is present. On the aforesaid aspect, he submits that the respondents will issue a fresh show cause notice with proper particulars. Consequently, the impugned show cause notice stands withdrawn with liberty to issue a fresh one.

6. In view of the aforesaid, the petition and the application are accordingly disposed of.

VIPIN SANGHI, J

SANJEEV NARULA, J

JANUARY 22, 2020

v