



\$~S-34

* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 7492/2019

ANS CONSTRUCTIONS PVT. LTD.

..... Petitioner

Through: Ms.Pankhuri Shrivastava, Advocate.

versus

COMMISSIONER OF THE CENTRAL
TAX GST, & ANR.

..... Respondents

Through: Ms.Suhani Mathur, Advocate for
Mr.Harpreet Singh, Advocate.

%

Date of Decision: 10th February, 2022

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J: (Oral)

The petition has been heard by way of video conferencing.

CM APPL.7151/2022

1. Present application has been filed on behalf of the Respondents seeking vacation of the interim order dated 26th July, 2019 passed by this Court in the present matter, whereby further audit proceedings had been stayed.

2. Learned counsel for the petitioner states that the issue raised in the present petition is no longer *res integra*, as it stands decided by this Court in favour of the Respondents in the matter of *Aargus Global Logistics Pvt. Ltd. Versus UOI & Ors., W.P. (C) No. 2580/2020* vide judgment dated 6th



March, 2020. She states that the view expressed by this Court in *Aargus Global Logistics Pvt. Ltd.* (supra) has subsequently been affirmed by a Coordinate Bench of this Court in the case of *Vianaar Homes Private Limited Vs. Assistant Commissioner (Circle-12), CGST, Audit-II, Delhi & Ors., W.P(C) 2245/2020* vide order dated 3rd November, 2020. She further states that since the issue raised in the present petition already stands decided in the favour of the Respondent, the present Petition deserves to be rejected and in fact, the interim order 26th July, 2019 deserves to be vacated immediately.

3. Issue notice. Ms.Pankhuri Shrivastava, learned counsel for the petitioner accepts notice. She fairly states that the issue in the present writ petition is squarely covered against the petitioner by the judgment of this Court in *Aargus Global Logistics Pvt. Ltd.* (supra) and *Vianaar Homes Private Limited* (supra).

4. Keeping in view the aforesaid, the present writ petition is dismissed and the interim order dated 26th July, 2019 stands vacated.

MANMOHAN, J

NAVIN CHAWLA, J

FEBRUARY 10, 2022
TS