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

% *Date of Decision: 26.09.2022*

\+ **W.P.(C) 12531/2022 & CM APPLs. 37941/2022 & 37942/2022**

BRILLIANT METALS PVT. LTD. ..... Petitioner

Through: Mr Rajesh Jain with Mr Virag Tiwari, Mr Ramashish and Mr K.J. Bhatt, Advs.

versus

COMMISSIONER OF DGST ..... Respondent

Through: Mr Satyakam with Mr Alok Raj, Advs.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MS. JUSTICE TARA VITASTA GANJU

[Physical Court Hearing/Hybrid Hearing (as per request]

RAJIV SHAKDHER, J. (ORAL):

CM APPL. 37942/2022

1. Allowed, subject to just exceptions.

W.P.(C) 12531/2022 & CM APPL. 37941/2022 ***[Application filed on behalf of the petitioner seeking interim relief]***

2. Although there are several prayers made in the writ petition, Mr Rajesh Jain, who appears on behalf of the petitioner, says that, for the moment, the relief sought is confined to prayer clause (a), i.e., against adjudication order dated 20.05.2022.

2.1. To be noted, the show-cause notice, from which the abovementioned adjudication order emanates, is dated 08.02.2022.

3. In an order passed by us in another writ petition today i.e., W.P.(C) No. 5680/2022 in similar circumstances, the adjudication order has been quashed on account of the provisions of Circular dated 20.09.2022 issued by

the respondent/revenue.

3.1. Mr Satyakam, learned ASC, who appears for the respondent/revenue, does not dispute that the fate of this matter would be the same.

3.2. Mr Satyakam also says that any other issues, within the jurisdiction of the adjudicating authority, can be raised before it.

4. Given these circumstances, the adjudication order dated 20.05.2022 is set aside.

5. The concerned officer will commence proceedings *de novo,* which would logically mean that a fresh show-cause notice, by a proper officer, will be issued, bearing in mind the aforementioned Circular dated 20.09.2022.

6. The writ petition is disposed of, in the aforesaid terms.

7. However, the petitioner will have the liberty to raise the issues concerning jurisdiction before the concerned adjudicating authority.

7.1. On the aspect of jurisdiction, Mr Jain refers to Section 6(2)(b) of the Central Goods and Services Tax Act, 2017.

7.2. The adjudicating officer will, *inter alia*, bear in mind the said provision.

8. Consequently, pending applications shall stand closed.

(RAJIV SHAKDHER)
JUDGE

(TARA VITASTA GANJU)
JUDGE

SEPTEMBER 26, 2022/pmc